IX
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Provincial Services and local funds estimates 1885-86

Sub: Finance / Funds

Year: 1886

WEST BENGAL SECRETARIAT LIBRARY

BENGAL SECRETARIAT LIBRARY

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PART I.

BENGAL SECRETARIAT LIBRARY

Memorandum on the Accounts of the Lower Provinces, Bengal, for 1882-83 and 1883-84.

This note is intended to compare the accounts for the year 1882-83 with those for the year 1883-84, and, in order to render the comparison of practical value, the review follows the new classification adopted in the Finance and Revenue Accounts, to the pages of which reference is made under the abbreviation 'F. R. A.' so that it will be possible to carry the figures here given into their proper place in the accounts of the Indian Government presented to Parliament. The Appropriation Report on the Bengal Accounts for the year 1883-84, forwarded to the Government of Bengal with my No. 1774 C., dated the 31st October 1884, compares the Budget, Revised and Account figures of that year with each other, and my report on the balances on my books on the 31st March 1884, also forwarded to the Government of Bengal on the 14th January 1885, furnishes all necessary details for the year in regard to Debt and Remittance heads. An endeavour is here made to make clear to any one unacquainted with our system of accounts the causes of the differences between the final figures under each major head for the years under review.

2. The following statement gives an abstract of the receipts and outgoings for the years 1882-83 and 1883-84 :—

	Receipts.				Outgoings.			
	1882-83	F. R. A.	1883-84.	F. R. A.	1882-83.	F. R. A.	1883-84.	F. R. A.
	R		R		R		R	
Revenue and Expenditure Accounts.								
A. Interest	...	...	...	...	2,18,262	7	2,23,636	7
B. Principal heads of Revenue	16,26,27,751	5	16,28,52,652	5	2,95,64,397	7	2,52,81,288	7
C. Post Office, Telegraph, and Mint	29,286	52	14,948	50	3,15,669	53	3,22,616	51
D. Civil Administration	39,98,343	5	38,42,161	5	2,16,02,977	7	2,19,56,381	7
E. Miscellaneous	18,68,530	5	20,80,797	5	42,77,361	7	40,73,259	7
F. Famine	...	...	...	...	62,938	7	12,758	7,96
G. Productive Public Works	49,30,558	5	51,53,121	5	65,97,974	9	72,23,046	9
H. Public Works not classed as Productive	16,76,470	5	17,38,151	5	1,47,55,962	9	69,42,848	9
L. Exchange	...	...	...	...	—45,541	9	—34,996	9
Assignments—								
a Provincial from Local	21,754	...	...	...	...	...	...	...
b Local from Provincial	2,83,663	...	3,20,431	...	...	...	...	...
c Provincial to Local	...	...	...	...	2,83,663	...	3,20,431	...
d Local to Provincial	...	...	...	...	21,754	...	...	...
M. Provincial Surplus or Deficit	54,88,081	176	12,35,331	168	...	...	...	...
Other Transactions.								
O. Permanent debt	1,58,200	232	61,937	187	...	...	...	
P. Unfunded debt	31,20,076	232	28,66,534	191	31,68,044	...	33,16,495	233
Q. Deposits and advances	4,38,54,105	...	4,29,95,132	194,216, 219,220	5,00,31,221	...	4,43,80,983	...
R. Loans by Government	4,55,576	...	7,19,371	...	6,275	...	50,984	...
T. Remittances	13,37,46,367	...	13,80,22,822	221 to 243	24,18,73,304	...	24,89,08,375	...
Public Works expenditure not on Civil Books (Net)	80,42,609	...	3,37,151					
V. Cash balance on first day of the year of account	2,42,37,845		2,18,04,954					
Cash balance on last day of year of account	...	...	...	...	2,18,04,954	...	2,10,67,389	...
Grand Total	39,45,39,214	...	38,40,45,493	...	39,45,39,214	...	38,40,45,493	...

The details of all these figures will be found in the appendices to this note.

Section A.—Interest.

	1882-83.	1883-84.	Difference.
	R	R	R
3. Expenditure	2,18,262	2,23,636	+5,374

This comprises two heads: (1) "Interest on ordinary debt" and (2) "Interest on other obligations." The first head refers to interest and commission on Government of India Stock Notes, which amounted to R99 in 1882-83 and R7,236 in 1883-84. The second head refers to the following:—

		1882-83.	1883-84.
		R	R
1.	Interest on Presidency Savings Banks Deposits	1,19,033	1,14,192
2.	" on District Savings Banks Deposits	93,054	95,652
3.	" on Deposits in State Railway Provident Institutions	4,310	4,572
4.	" on Land Revenue Collections Refunded	1,209	...
5.	" on Compensation for lands taken for public purposes	517	789
6.	" on Law charges	8	109
7.	" on Miscellaneous accounts	32	1,086
	TOTAL	2,18,163	2,16,400

The interest on Presidency Savings Banks deposits is smaller, as the deposits are smaller owing to the competition of the Post Office Savings Bank. The charges under this head are entirely Imperial.

Section B.—Principal heads of Revenue.

	1882-83.	1883-84.	Difference.
4. Receipts	16,26,27,751	16,28,52,652	+2,24,901

The improvement amounts to R2,24,901, which will be best seen from the following table showing the heads of revenue included in this section and the figures for the two years. The abstract differences are as follows for the year 1883-84:—

Land Revenue	−4,18,010	Provincial Rates	+3,91,471
Opium	−4,95,045	Customs	−1,26,870
Salt	− 67,162	Assessed Taxes	− 2,743
Stamps	+3,63,382	Forests	+ 375
Excise	+6,36,426	Registration	− 56,923

From the above it will be seen that improvements took place in 'Stamps,' 'Excise,' 'Provincial Rates,' and 'Forests,' and that there were short collections under the other heads, which are noticed more fully hereafter. The figures for Land Revenue include R82,223 'Record-room receipts,' transferred here from Registration in 1883-84, and the figures for Registration, in 1882-83, include R84,729 for 'Record-room receipts,' so that the real differences are 'Land Revenue — R5,02,739' and 'Registration + R27,806,' the net difference on the whole remaining the same.

Receipts compared.

PRINCIPAL HEADS OF REVENUE.	F. R. A.	1882-83. Imperial.	Provincial.	Local.	Total.	F. R. A.	1883-84. Imperial.	Provincial.	Local.	Total.
		R	R	R	R		R	R	R	R
I. Land revenue	31	2,52,82,613	1,30,54,115	...	3,83,36,728	31	2,87,24,976	91,93,742	...	3,79,18,718
II. Opium	36	6,95,77,629	...	...	6,95,77,629	34	6,90,82,584	...	...	6,90,82,584
III. Salt	37	1,82,00,141	1,64,999	...	1,83,65,140	35	1,81,97,994	99,984	...	1,82,97,978
IV. Stamps	40	61,06,766	61,06,766	...	1,22,13,532	38	62,88,457	62,88,457	...	1,25,76,914
V. Excise	41	48,94,483	48,94,483	...	97,88,966	39	52,12,696	52,12,696	...	1,04,25,392
VI. Provincial Rates	41	...	36,06,713	37,98,078	74,04,791	40	...	38,14,746	39,81,516	77,96,262
VII. Customs	42	36,15,509	71,275	...	36,86,784	41	35,05,690	54,224	...	35,59,914
VIII. Assessed Taxes	45	7,60,169	7,60,169	...	15,20,338	43	7,58,798	7,58,797	...	15,17,595
IX. Forests	46	3,46,979	3,46,980	...	6,93,959	44	3,47,167	3,47,167	...	6,94,334
X. Registration	48	5,19,942	5,19,942	...	10,39,884	46	4,91,480	4,91,481	...	9,82,961
TOTAL	...	12,93,04,231	2,95,25,442	37,98,078	16,26,27,751	...	13,26,09,842	2,62,61,294	39,81,516	16,28,52,652

I.—Land Revenue.

5 The receipts under Land Revenue may be shown for comparison for four years thus (F. R. A. 1882-83, page 31 : 1883-84, page 31):—

	1880-81.	1881-82.	1882-83.	1883-84.	Difference between 1882-83 and 1883-84
	R	R	R	R	R
1 Fixed collections .	3,46,46,773	3,47,61,718	3,49,15,720	3,46,11,191	—3,04,529
2 Collections from Government estates .	23,13,958	27,01,537	29,69,168	27,94,246	—1,74,922
3. Other collections .	5,57,352	4,80,637	4,51,840	4,31,058	— 20,782
4 Record-room receipts	92,303	89,604	84,729	82,223	— 2,506
TOTAL .	3,76,10,386	3,80,33,496	3,84,21,457	3,79,18,718	—5,02,739

Comparing the figures for 1883-84 with those of the previous year there is a falling-off under each sub-head. A portion of the decrease is nominal, due to large collections of arrears in 1882-83, but there are also short collections in sub-heads 1 and 2. Under 3 there was a falling-off of R8,254 in the *bussooree*, or bazar rents, in the Sonthal Parganahs due to scarcity, a postponement of R7,350 in the *pulbandi* collections in Burdwan, and R9,372 were transferred in Puri from 'Miscellaneous Land Revenue' to 'Forests.' The steady decrease in 'Record-room receipts' is not understood, for with careful management they should increase. The Finance and Revenue Accounts for 1882-83 (page 31) do not give 'Record-room receipts' under 'Land Revenue,' the change having been made in 1883-84. The figures for 1882-83 are 'Land Revenue' R3,83,36,728, *plus* 'Record-room receipts' R84,729, or total R3,84,21,457, as given above.

The explanation given in the preceding paragraph takes no account of the distribution between Imperial and Provincial. In 1882-83 this distribution was as follows :—

	R
Gross Land Revenue	3,83,36,728
Above divided proportionately, the Provincial portion at 32 2284 per cent.—	
Imperial	2,59,81,414
Provincial	1,23,55,314

6. The items which were allowed modification of the Provincial share were as follows :—

Imperial to Provincial.

	R	R
(*a*) Special Transfers—		
Census charges for 1881-82 (Financial Department No. 1345, dated 9th June 1883) .	1,76,992	
Amount paid to Dr Watts . . .	17,332	
		—1,94,324
(*b*) Inter-Provincial Adjustments . . .	...	—1,79,897
(*c*) Miscellaneous Transfers—		
1. Steamer '*Undaunted*' (Financial Department No 913, dated 9th May 1882) .	65,000	
2 Cemeteries (Financial Department No. 1986, dated 28th June 1882) . . .	8,000	
3. One-tenth collections from Government Estates	3,94,380	
		—4,67,380

Provincial to Imperial.

Savings in Customs Establishment (Financial Department No. 788, dated 14th February 1883)	...	+1,36,000
Miscellaneous Adjustments—		
Re-adjustment of Revenue Survey Charges	...	+ 6,800
TOTAL .	...	—6 98,801

The corrected distribution of the land revenue for 1882-83 is therefore—

	R	R
Imperial	2,52,82,613	
Provincial	1,30,54,115	
		3,83,36,728
Add 'Record-room receipts' then under 'Registration'	...	84,729
		3,84,21,457

and we arrive at the figure given in the preceding paragraph.

7. The distribution of the Land Revenue for 1883-84 has been as follows :—

	R
Gross Land Revenue	3,79,18,718
Above divided proportionately, the Provincial portion at 32·2284 per cent.—	
Imperial	2,56,98,122
Provincial	1,22,20,596

The items which come in, in modification of the Provincial share, are the following :—

	R	R
a Transfers for Productive Public Works, Capital Expenditure, Actuals to end of 1882-83 for Parbatipur-Dinagepur extension . .	6,88,623	
Actuals for 1883-84 for Parbatipur-Dinagepur extension	3,13,872	
		10,02,495
Actuals to end of 1882-83 for Sonarpur-Diamond-Harbour Railway	22,36,459	
Actuals to end of 1883-84 for the same . .	3,47,843	
		25,84,302
TOTAL .	...	+35,86,797
b Inter-provincial Adjustments including the R2,500 credited to Bengal by debit to Assam on account of Jail Department supplies .	...	-95,636
c Miscellaneous Transfers—		
Imperial to Provincial.		
1. Steamer "*Undaunted*" (Financial Department No. 913, dated 9th May 1882)	65,000	
2. Cemeteries (Financial Department No. 1986, dated 28th June 1882) . .	8,000	
3. Nizamat building (Financial Department No. 2382, dated 31st July 1883) . .	5,100	
4. Ophthalmic surgeon (Financial Department No. 1276, dated 6th March 1884)	5,500	
5. Embankment repairs, Murshidabad (Financial Department No. 2944, dated 23rd August 1884)	1,900	
6. Record-room receipts and charges (Financial Department No. 3710, dated 2nd October 1884)	50,000	
7. Process-serving establishment 1882-83 and 1883-84 (Financial Department No. 3710, dated 2nd October 1884) R12,500 and 25,000	37,500	
8. One-tenth collections in Government Estates	3,69,406	
		-5,42,406
Provincial to Imperial.		
Savings in Customs establishment (Financial Department No. 788, dated 14th February 1883)	67,732	
On account Meteorological Department .	17,166	
		+84,898
		-4,57,508

	R	R
Miscellaneous Adjustments: Imperial to Provincial—Transfer for Renewal of Survey 1882-83 (Financial Department No. 1676, dated 19th June 1884)		-6,800
TOTAL		+30,26,853

The corrected distribution of the Land Revenue for the year 1883-84 is therefore—

	R	R
Imperial	2,87,24,975	
Provincial	91,93,743	
		3,79,18,718

Other sums claimed but not allowed when the books of 1883-84 were closed will be adjusted in 1884-85.

II.—Opium.

	1882-83.	1883-84.	Difference.
	R	R	R
8. Receipts . . .	6,95,77,629	6,90,82,584	—4,95,045

The following figures compare the statistics of Provision Opium from 1879-80 to 1883-84:—

	Chests sold.	Average price.	Produce.	Added to stock chests.	Chests in stock 31st March.
	R	R	R	R	R
1879-80 . .	59,100	1,170	6,91,42,595	49,961	67,483
1880-81 . .	56,400	1,364	7,68,35,582	52,969	64,052
1881-82 . .	56,400	1,324	7,46,53,134	49,732	57,384
1882-83 . .	56,400	1,222	6,89,04,559	54,039	52,681
1883-84 . .	54,400	1,250	6,80,37,087	38,214	36,495

The comparison for the two years may be shown as follows:—

	1882-83.	1883-84.	Difference.
	R	R	R
1. Sale of Provision Opium .	6,89,04,559	6,80,37,087	—8,67,472
2. Cost price of Excise Opium .	5,27,801	5,60,700	+32,899
3. Miscellaneous . . .	1,45,269	4,84,797	+3,39,528
TOTAL .	6,95,77,629	6,90,82,584	—4,95,045

The decrease in sales in 1883-84 was due to the smaller number of chests put forward for sale. The increase under 'Cost price of excise opium' is due to larger sales, which kept pace with the increase under 'Spirits.' The increase under 'Miscellaneous' is due to large recoveries of advances in the Behar Agency owing to failure to deliver the opium for which the advances were made. The prices per chest realised at the monthly sales in each year were as follows:—

	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.
	R	R	R	R	R	R	R	R	R	R	R	R
1882-83 . .	1,241	1,210	1,302	1,260	1,220	1,228	1,207	1,188	1,147	1,186	1,227	1,241
1883-84 . .	1,256	1,265	1,292	1,238	1,239	1,251	1,237	1,219	1,232	1,222	1,254	1,299

These figures give an average of R1,222 per chest for 1882-83 and of R1,250 per chest for 1883-84. (F. R. A. 1882-83, p. 36: 1883-84, p. 34).

III.—Salt.

	1882-83.	1883-84.	Difference.
	R	R	R
9. *Receipts*—			
Imperial . . .	1,82,00,141	1,81,97,994	—2,147
Provincial . . .	1,64,999	99,984	—65,015
TOTAL .	1,83,65,140	1,82,97,978	—67,162

The falling-off amounts to R67,162, which may be best seen from the following comparison :—

	1882-83.	1883-84.	Difference.
Imperial—	R	R	R
Customs duty on Salt	1,74,72,614	1,73,15,875	—1,56,739
Excise duty on Salt	7,27,527	8,82,119	+1,54,592
Provincial—			
Rent of warehouses	1,23,582	60,160	—63,422
Fines and forfeitures	20	29	+9
Miscellaneous	41,397	39,795	—1,602
TOTAL	1,83,65,140	1,82,97,978	—67,162

The decrease in 'Imperial' therefore amounts to R2,147, and in 'Provincial' to R65,015. (F. R. A. 1882-83, p. 37 : 1883-84, p. 35). The receipts for the last five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
2,47,40	2,39,82	2,48,36	1,83,65	1,82,98

IV.—Stamps.

	1882-83.	1883-84	Difference.
	R	R	R
10. Receipts	1,22,13,532	1,25,76,914	+3,63,382

The increase in 1883-84 amounts to R3,63,382. The details are as follows :—

	1882-83.	1883-84.	Difference.
	R	R	R
Sale of General Stamps	32,65,485	32,87,723	+22,238
Sale of Court-fee Stamps	86,93,448	90,31,607	+3,38,159
Sale of Plain paper for use with Court-fee Stamps	1,61,291	1,62,209	+918
Duty on impressing documents	47,633	58,949	+11,316
Fines and Miscellaneous	45,675	36,426	—9,249
TOTAL	1,22,13,532	1,25,76,914	+3,63,382

One-half belongs to Imperial and one-half to Provincial. Of the total increase R3,38,159 occurs under the 'Sale of Court-fee Stamps' and R22,238 under 'Sale of General Stamps,' or, in other words, the increase in revenue is chiefly due to the increase of litigation (F. R. A. 1882-83, p. 40: 1883-84, p. 38). The figures of receipts from 1879-80 in thousands were as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
1,14,99	1,13,92	1,20,24	1,22,14	1,25,77

V.—Excise.

	1882-83.	1883-84.	Difference.
	R	R	R
11. Receipts	97,88,966	1,04,25,392	+6,36,426

One-half belongs to Imperial and one-half to Provincial. The increase in 1883-84 amounts to the remarkable sum of R6,36,426 (F. R. A. 1882-83, p. 41 : 1883-84, p. 39). The details of the two years under comparison are as follows :—

	1882-83.	1883-84.	Difference.
	R	R	R
License and distillery fees	82,76,843	88,27,844	+5,51,001
Proceeds of excise opium	15,06,551	15,92,417	+85,866
Fines and Miscellaneous	5,572	5,131	—441
TOTAL	97,88,966	1,04,25,392	+6,36,426

Of the increase ₹5,51,001 are due to increase in 'License and Distillery fees' and ₹85,866 to increase in the 'Sale of Opium.' Of the former, the increase under 'License Fees' alone amounts to ₹4,84,293 and under 'Farm of Drugs' to ₹64,639. The figures of receipts from 1879-80 were as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
₹	₹	₹	₹	₹
72,07	85,53	93,74	97,89	1,04,25

VI.—Provincial Rates.

	1882-83.	1883-84.	Difference.
	₹	₹	₹
12. Receipts—Provincial . .	36,06,713	38,14,746	+2,08,033
Local . . .	37,98,078	39,81,516	+1,83,438
TOTAL .	74,04,791	77,96,262	+3,91,471

The increase here amounts to ₹3,91,471, of which ₹2,08,033 are Provincial and ₹1,83,438 are Local. Of the former the greater portion consists of increases—(₹2,04,653) under the Public Works Cess Act, IX of 1880 (B. C.), and in the latter (₹1,75,022) in the collections under Act X of 1871 (B. C.). There is also a small increase (₹7,615) in the zamindari dâk collections under Act VIII of 1862 (F. R. A. 1882-83, p. 41 : 1883-84, p. 40). The collections since 1879-80 have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
₹	₹	₹	₹	₹
72,03	72,34	72,44	74,05	77,96

VII.—Customs.

	1882-83.	1883-84.	Difference.
	₹	₹	₹
13. Receipts—Imperial . .	36,15,509	35,05,690	—1,09,819
Provincial . .	71,275	54,224	—17,051
TOTAL .	36,86,784	35,59,914	—1,26,870

The decrease in 1883-84 amounts to ₹1,26,870, which may be seen thus:—

	1882-83.	1883-84.	Difference.
	₹	₹	₹
Imperial—			
Sea Customs—Imports . .	14,87,017	15,13,590	+26,573
Sea Customs—Exports . .	21,28,492	19,92,100	—1,36,392
Provincial—			
Warehouse and Wharf rents .	2,309	1,462	—847
Miscellaneous . . .	68,966	52,762	—16,204
TOTAL .	36,86,784	35,59,914	—1,26,870

(F. R. A. 1882-83, p. 42 : 1883-84, p. 41.)

The figures of receipts for five years in thousands of rupees have been as follows:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
₹	₹	₹	₹	₹
89,33	92,02	83,07	36,87	35,60

VIII.—Assessed Taxes.

	1882-83.	1883-84.	Difference.
	R	R	R
14. Receipts	15,20,338	15,17,595	−2,743

There has been a small falling-off of R2,743 in 1883-84, said to be due to depression of trade (F. R. A. 1882-83, p. 45: 1883-84, p. 43). The figures since 1879-80 have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
25,61	16,53	16,39	15,20	15,18

IX.—Forests.

	1882-83.	1883-84.	Difference.
	R	R	R
15. Receipts	6,93,959	6,94,334	+375

The figures give an increase of R375 in 1883-84, which is explained thus (F. R. A. 1882-83, p. 46: 1883-84, p. 44) :—

	1882-83.	1883-84.	Difference.
	R	R	R
Timber removed by Government .	1,57,682	1,55,345	−2,337
Timber removed otherwise . .	5,02,083	5,06,628	+4,545
Drift and Waifs	6,021	2,992	−3,029
Miscellaneous	28,173	29,369	+,1196
TOTAL .	6,93,959	6,94,334	+375

The receipts from 1879-80 in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
4,49	5,61	6,34	6,94	6,94

X.—Registration.

	1882-83.	1883-84.	Difference.
	R	R	R
16. Receipts	9,55,155	9,82,961	+27,806

The figures of 1883-84 show an increase amounting to R27,806, of which the details are as follows :—

	1882-83.	1883-84.	Difference.
	R	R	R
Fees for registering documents .	8,93,172	9,21,929	+28,757
Fees for copies	25,902	26,376	+474
Land Registration fees	8,814	9,993	+1,179
Miscellaneous	27,267	24,663	—2,604
TOTAL .	9,55,155	9,82,961	+27,806

In the accounts for the year 1882-83 (page 48) the sum of R84,729 on account of Record-room receipts was included here, making a total of R10,39,884, but this has since been removed to 'Land Revenue '(F. R. A. 1882-83, p. 48: 1883-84, p. 46). The figures from 1879-80, excluding Record-room receipts, have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
9,36	9,38	9,28	9,55	9,83

Section B.—Direct Demands on the Revenue.

	1882-83.	1883-84.	Difference.
	R	R	R
17. Expenditure	2,95,64,397	2,52,81,288	—42,83,109

The details are as follows:—

	1882-83.				1883-84.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	R	R	R	R	R	R	R	R
3. Refunds and drawbacks.	5,84,255	1,21,264	25,786	7,31,305	4,72,907	1,42,429	24,598	6,39,934
4. Assignments and compensations	1,12,690	...	...	1,12,690	1,09,863	...	...	1,09,863
5. Land Revenue	1,88,048	30,93,566	.	32,81,614	1,64,540	33,03,038	...	34,67,578
6. Opium	2,27,93,498	19,017	...	2,28,12,515	1,85,10,238	...	...	1,85,10,238
7. Salt	16,064	17,626	...	33,690	24,845	18,320	...	43,165
8. Stamps	2,13,830	2,13,830	...	4,27,660	2,20,350	2,20,350	...	4,40,700
9. Excise	1,33,958	1,33,958	...	2,67,916	1,36,147	1,36,147	...	2,72,294
10. Provincial Rates	...	...	2,35,201	2,35,201	...	...	2,69,367	2,69,367
11. Customs	...	5,57,547	...	5,57,547	...	4,85,898	...	4,85,898
12. Assessed Taxes	47,416	47,417	...	94,833	48,342	48,343	...	96,685
13. Forests	1,91,063	1,91,062	...	3,82,125	1,93,850	1,93,849	...	3,87,699
14. Registration	3,13,650	3,13,651	...	6,27,301	2,78,934	2,78,933	...	5,57,867
TOTAL	2,45,94,472	47,08,938	2,60,987	2,95,64,397	2,01,60,016	48,27,307	2,93,965	2,52,81,288

Expenditure has been less in 1883-84 by R42,83,109, the comparison with 1882-83 being as follows:—

	R		R
3. Refunds and drawbacks	—91,371	9. Excise	+4,378
4. Assignments and compensations	—2,827	10. Provincial Rates	+34,166
5. Land Revenue	+1,85,964	11. Customs	—71,649
6. Opium (including cost of production)	—43,02,277	12. Assessed taxes	+1,852
7. Salt (including cost of production)	+9,475	13. Forests	+5,574
8. Stamps	+13,040	14. Registration	—69,434
		Net less by	42,83,109

18. From the preceding abstract it will be seen that the expenditure classed as direct demands on the Revenue in 1883-84 exceeded the similar expenditure in 1882-83 by R2,54,449 under 'Land Revenue,' 'Salt,' 'Stamps,' 'Excise,' 'Provincial Rates,' 'Assessed taxes,' and 'Forests,' whilst there was a decrease in expenditure of R45,37,558 under 'Refunds and drawbacks,' 'Assignments and compensations,' 'Opium,' 'Customs,' and 'Registration,' of which the large sum of R43,02,277 occurred under 'Opium' alone. As on the Receipt side so on the Charge side, the outgoings of the 'Record-room' sub-head amounting to R71,622 which in 1882-83 appeared under 'Registration' should be transferred to Land Revenue, making the real comparison under Land Revenue +R1,14,342 and under Registration +R2,188 without altering the grand net difference. The decrease in expenditure under 'Opium' was entirely due to the failure of the opium crop which was the smallest for many years, and if this be eliminated the net difference in expenditure in 1883-84 amounted to only R 19,168 more than in 1882-83.

3.—*Refunds and drawbacks.*

		1882-83.	1883-84.	Difference.
		R	R	R
19. *Expenditure*—Imperial	. .	5,84,255	4,72,907	—1,11,348
Provincial	. .	1,21,264	1,42,429	+21,165
Local	. .	25,786	24,598	—1,188
TOTAL	. .	7,31 305	6,39,934	—91,371

The difference is R91,371 less in 1883-84 which occurred chiefly under 'Imperial' (F. R. A. 1882-83, page 29: 1883-84, page 29). The following statement in thousands of rupees explains the distribution under major heads :—

	1882-83.	1883-84.		1882-83.	1883-84.
	R	R		R	R
Opium .	3	5	Assessed Taxes .	60	35
Salt .	2,85	1,87	Registration .	9	3
Customs .	1,46	1,43	Provincial Rates	6	31
Land Revenue	67	69	Revenue Refunds		
Stamps . .	1,10	1,35	Local . . .	26	25
Excise . .	8	4	Drawbacks .	11	3
			TOTAL .	7,31	6,40

The following figures (also in thousands) give the expenditure under this head for five years :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
8,67	7,16	6,92	7,31	6,40

4.—*Assignments and compensations.*

	1882-83.	1883-84.	Difference.
	R	R	R
20. Expenditure . . .	1,12,690	1,09,863	—2,827

The expenditure was less in 1883-84 by R2,827 due partly to short payments on account of Sayer compensations, the payments under the head 'Sayer compensations' exceeding five thousand rupees per annum were small and there were also short disbursements in other cases. This head also includes the normal payments on account of compensation for the resumption of the Bhutan Duars amounting to R50,000 (F. R. A. 1882-83, page 30: 1883-84, page 30). The expenditure, in thousands of rupees, for the last five years has been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
1,06	58	1,65	1,13	1,10

5.—*Land Revenue.*

	1882-83.	1883-84.	Difference.
	R	R	R
21. *Expenditure*—Imperial . .	1,88,048	1,64,540	—23,508
Provincial .	30,93,566	33,03,038	+2,09,472
TOTAL .	32,81,614	34,67,578	+1,85,964

The expenditure in 1883-84 has nominally exceeded that of 1882-83 by R1,85,964 and really by R1,14,342, the difference being due to the fact that the charges on account of 'Record-rooms' appear here for the first time in 1883-84, having formerly appeared under 'Registration.' These charges during 1882-83

amounted to R71,622 and during 1883-84 to R71,313, of which R65,644 appears under Land Revenue, and R5,669 under Administration. Taking the principal sub-heads the charges in each year have been as follows :—

		1882-83.	1883-84.
	Imperial.	R	R
1	Revenue Surveys	98,021	1,10,950
2	Land Settlement charges	90,027	53,590
	TOTAL IMPERIAL	1,88,048	1,64,540
	Provincial.		
3	Collectors and Deputy Commissioners, &c., Establishments	25,24,924	26,36,942
4	Charges for the management of Government Estates	2,59,600	2,87,642
5	Revenue Surveys	46,613	52,762
6	Land Settlement charges	42,812	25,485
7	Allowances to District and Village officers	1,11,411	1,87,625
8	Sub-Divisional Establishment	1,05,792	1,10,657
9	Rent, Rates, and Taxes	2,120	1,908
10	Petty construction and repairs	293	17
	TOTAL PROVINCIAL	30,93,565	33,03,038

The first and fifth sub-heads in 1883-84 include R76,000 on account of Revenue Survey charges and R19,000 on account of cadastral maps apportioned according to the contract percentage. Under the third sub-head we have R65,644 brought here on account of Revenue Record-room charges and a further charge due to the amalgamation of the District Road Committees' Process-server's establishment with that of the Collectors. The increase in 1883-84 under the fourth sub-head is chiefly due to larger expenditure on Government estates, principally in the Midnapur District, and under the seventh sub-head the increase is chiefly due to arrear payments of 37,000 in Midnapur, Patna, Dharbanga, Bakirganj, and Muzaffarpur (F. R. A. 1882-83, p. 32: 1883-84, p. 32).

The expenditure in thousands of rupees during five years has been as follows :—

1879-80.	1880-81.	1881-82	1882 83.	1883-84
R	R	R	R	R
29,87	32,97	31,71	33,53	34,68

6.—*Opium.*

	1882-83.	1883-84	Difference
	R	R	R
22. Expenditure	2,28,12,515	1,85,10,238	—43,02,277

The difference, as already noticed, amounts to R43,02,277 and the whole of this is due to short payments to cultivators. The charges naturally fall under three heads :—'Establishment,' 'Payments to cultivators' and 'Other charges,' which were as follows for five years :—

Year.	Number of Chests.			Payments to cultivator and manufacturers.	Average per chest.	Establishment.	Other charges.	Total charges.
	Provision.	Excise.	Total.					
	R	R	R	R	R	R	R	R
1879-80	49,901	4,633	54,594	1,95,08,176	357	7,53,604	3,93,477	2,06,55,257
1880-81	52,969	3,774	56,743	1,90,91,625	336	7,69,727	4,04,590	2,02,65,942
1881 82	49,732	4,768	54,500	1,93,13,379	354	8,07,994	4,35,059	2,05,56,432
1882-83	54,039	3,965	58,004	2,15,60,390	372	8,21,403	4,30,722	2,28,12,515
1883-84	38,214	4,318	42,532	1,72,17,823	405	8,83,187	4,09,227	1,85,10,237

It will be seen from these figures that the production in 1882-83 was less by 15,472 chests, and that the cost of the quantity produced was enhanced by

R33 per chest, whilst establishment charges were higher than in the previous year. The Miscellaneous charges in 1883-84 include the cost of the Opium Commission (45,916) and a special charge of R16,000 for damaged opium, both of which are special to the year (F. R. A. 1882-83, p. 37: 1883-84, p. 35).

7.—*Salt.*

	1882-83.	1883-84.	Difference.
	R	R	R
23. Expenditure	33,690	43,165	+9,475

The increase in 1883-84 amounts to R9,475 and is seen from the following comparison :—

	1882-83.	1883-84.	Difference.
	R	R	R
Imperial Preventive establishments .	16,064	24,845	+ 8,781
Provincial establishments, &c. . .	17,626	18,320	+694
TOTAL .	33,690	43,165	+9,475

The increase in 1883-84 is due to the deputation of a special officer to Orissa in connection with the introduction of a new system of salt administration there (F. R. A. 1882-83, p. 38: 1883-84, p. 36.) The figures in thousands for the last five years have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
45	59	37	34	43

8.—*Stamps.*

	1882-83.	1883-84.	Difference.
	R	R	R
24. Expenditure	4,27,660	4,40,700	+13,040

The increase in 1883-84 amounts to R13,040 and will be best explained by the following comparison :—

	1882-83.	1883-84.	Difference.
	R	R	R
Superintendence	70,052	70,284	+232
Charges for sale of general stamps .	87,228	84,010	—3,218
Charges for sale of Court-fees stamps .	1,15,770	1,18,917	+3,147
Discount on plain paper . . .	10,006	10,125	+119
Stamp paper supplied from Central Stores	1,44,604	1,57,364	12,760
TOTAL .	4,27,660	4,40,700	+13,040

The increase has been chiefly in the amount of Stamp paper supplied from the Central Stores during 1883-84 and is amply balanced by increased receipts (see paragraph 10). There is also an increase of charges under the head of 'Discount on the sale of Court-fees Stamps' due to the increased sales effected. (F. R. A. 1882-83, p. 40: 1883-84, p. 38). The expenditure for five years in thousands of rupees has been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
3,81	3,99	4,24	4,28	4,41

9.—*Excise.*

	1882-83.	1883-84.	Difference.
	R	R	R
25. Expenditure	2,67,916	2,72,294	+4,378

The increase amounts to R4,378, which is due chiefly to the debit of the charge of the entire establishment of the office of the Collector of Calcutta to

this head, instead of debiting a portion to Stamps (F. R. A. 1882-83, p. 41: 1883-84, p. 39). The charges under this head for five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
2,61	2,62	2,73	2,68	2,72

10.—Provincial Rates.

	1882-83.	1883-84.	Difference.
	R	R	R
26. Expenditure	2,35,201	2,69,367	+34,160

The increase in 1883-84 amounts to R34,166, which occurs in establishments entertained for revaluations which have resulted in increased receipts (F. R. A. 1882-83, p. 41 : 1883-84, p. 40). The charges under this head for five years have been as follows. in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83	1883-84.
R	R	R	R	R
2,30	1,78	2,32	2,35	2,69

11.—Customs.

	1882-83.	1883-84.	Difference.
	R	R	R
27. Expenditure . .	5,57,547	4,85,898	—71,649

The expenditure was less in 1883-84 by R71,649 under the following heads :—

	1882-83.	1883-84.	Difference.
	R	R	R
Calcutta	5,15,406	4,44,403	-71,003
Balasore	8,603	9,840	+ 1,237
Chittagong	23,593	22,327	- 1,266
Cuttack	7,163	6,998	- 165
Dacca	940	656	- 284
Pooree	1,842	1,674	- 168
TOTAL .	5,57,547	4,85,898	-71,649

The decrease in 1883-84 occurs chiefly in Calcutta and is due to the reduction of establishment consequent on the abolition of Import duties. The figures for five years have been as follows in thousands of rupees (F. R. A. 1882-83, p. 43 : 1883-84, p. 41.) This head is entirely Provincial.

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
6,95	6,98	6,86	5,58	4,86

12.—Assessed Taxes.

	1882-83.	1883-84.	Difference.
	R	R	R
28. *Expenditure*—Imperial . .	47,416	48,342	+ 926
Provincial .	47,417	48,343	+ 926
TOTAL .	94,833	96,685	+1,852

The increase in 1884-85 amounts to R1,852 and occurs chiefly under Miscellaneous (F. R. A. 1882-83, p. 43 : 1883-84, p. 45).

The figures for five years in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
1,95	1,68	96	95	97

13.—Forests.

	1882-83. R	1883-84. R	Difference. R
29. *Expenditure*—Imperial .	1,91,063	1,93,850	+2,787
Provincial	1,91,062	1,93,849	+2,787
TOTAL .	3,82,125	3,87,699	+5,574

The increase in 1883-84 amounts to ₨5,574 thus :—

	1882-83. R	1883-84. R	Difference R
1. Conservancy and Works . .	2,05,504	1,95,791	- 9,713
2. Establishments . . .	1,76,621	1,91,908	+15,287
TOTAL .	3,82,125	3,87,699	+ 5,574

The savings under the first sub-head have occurred chiefly in the charges for the removal of timber and the increases under the second head occur under Establishments (₨11,214) chiefly 'Subordinate Forest and Depôt establishments' (₨8,668) ; 'Travelling allowances' (₨1,952) and 'Contingencies' (₨2,121) (F. R. A. 1882-83, p. 46 : 1883-84, p. 44). The charges for the last five years have been as follows in thousands of rupees :—

1879-80. R	1880-81. R	1881-82. R	1882-83. R	1883-84. R
2,75	3,35	3,95	3,82	3,88

14.—Registration.

	1882-83. R	1883-84. R	Difference. R
30. *Expenditure*—Imperial .	3,13,650	2,78,934	—34,716
Provincial	3,13,651	2,78,933	—34,718
TOTAL .	6,27,301	5,57,867	—69,434

The decrease in 1883-84 amounts to ₨69,434, but from the figures of 1882-83 the sum of ₨71,622 should be deducted representing Record-room charges now tranferred to Land Revenue. The corrected difference in 1883-84 is therefore an increase of ₨2,188, which may be seen thus :—

	1882-83. R	1883-84. R	Difference. R
Superintendence . . .	73,866	62,959	- 10,907
District charges . . .	4,37,158	4,49,589	+12,431
Land registration charges .	44,655	45,319	+ 664
TOTAL .	5,55,679	5,57,867	+ 2,188

(F. R. A. 1882-83, p. 46 : 1883-84, p. 48.) The expenditure for the last five years in thousands of rupees, omitting Record-room charges, have been as follows :—

1879-80. R	1880-81. R	1881-82. R	1882-83. R	1883-84. R
5,36	5,68	5,60	5,55	5,58

Section C.—Post Office, Telegraph, &c.

	1882-83. R	1883-84. R	Difference. R
31. Receipts	29,367	14,948	—14,419
Expenditure	3,17,971	3,22,616	+4,645

These figures refer only to local receipts and expenditure apart from the Imperial Departments of the same name.

12.—Post Office.

	1882-83.	1883-84.	Difference.
	R	R	R
32. Receipts	29,286	14,854	—14,432

The large credit in 1882-83 was due to a write-back of an excess debit in 1879-80 and larger receipts from process-fees from landholders. The other items credited here are fees on account of the Gurját Mahals Dâk service, and Miscellaneous *Zamindâri dâk* receipts by transfer from VI—Provincial Rates (F. R. A. 1882-83, p. 52 : 1883-84, p. 50).

15.—Post Office.

	1882-83.	1883-84.	Difference.
	R	R	R
33. Expenditure	3,15,669	3,19,802	+4,133

This expenditure is met from the District Post Fund, the rates of which are credited under Provincial rates and the 'Miscellaneous' portion as above (F. R. A. 1882-83, page 52 : 1883-84, page 50).

13.—Telegraph.

	1882-83.	1883-84.	Difference.
	R	R	R
34. Receipts	81	94	+13
Expenditure	2,302	2,814	+512

This item is on account of the line from Hookeytolla to False Point Lighthouse. Of the charges R1,904 in 1882-83 and R1,904 in 1883-84 were incurred on capital expenditure and the remainder on maintenance.

Section D.—Civil Administration.

Receipts by Civil Departments.

	1882-83.	1883-84.	Difference.
	R	R	R
35. Receipts	39,98,343	38,42,161	—1,56,182

The distribution of the decrease may be seen by the abstract difference between the accounts of 1883-84 and the preceding year :—

	R		R
Law and Justice . .	—2,60,284	Education . . .	+10,414
Police . . .	+76,354	Medical . . .	+8,822
Marine . . .	—55,629	Minor Departments .	+64,142

The decreases have occurred in 'Law and Justice,' and these chiefly in the proceeds of Jail manufactures and in 'Marine,' chiefly owing to the decrease in the trade of Calcutta in the last quarter of 1883-84. All other major heads show an increase, which I shall now explain.

15.—Law and Justice.

	1882-83.	1883-84.	Difference.
	R	R	R
36. Receipts	16,69,981	14,09,697	—2,60,284

This large decrease will be better explained by the following analysis :—

	1882-83	1883-84.	Difference
	R	R	R
Sale proceeds of unclaimed property	40,465	45,884	+5,419
Court-fees realised in cash	12,204	19,193	+6,989
Fees, fines, and forfeitures	7,23,844	6,49,091	—74,753
Pleadership examination fees	32,926	37,749	+4,823
Miscellaneous	13,870	11,958	—1,912
Jail Receipts	8,46,672	6,45 822	—2,00,850
TOTAL	16,69,981	14,09,697	—2,60,284

The great decreases fall under, 'Fees, fines, &c.,' and under 'Jail receipts, the falling-off in the latter being entirely under 'Proceeds of Jail manufactures' due to the curtailment of manufactures that seemed to interfere with private enterprise, and has brought with it proportionately a smaller expenditure for raw materials. Omitting Jails, the receipts in 1883-84 are only less by R59,434 than in the previous year, and this is entirely under 'Fees, fines, and forfeitures' (F. R. A. 1882-83, page 70: 1883-84, page 66). The receipts for the last five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
17,76	17,58	17,16	16,70	14,10

16.—Police.

	1882-83.	1883-84.	Difference.
	R	R	R
37. Receipts	4,86,449	5,62,803	+76,354

The difference is best explained by an examination of the sub-heads as follows :—

	1882-83.	1883-84.	Difference.
	R	R	R
Police supplied to private persons, &c.	15,162	17,797	+ 2,635
Village Police	48,528	69,390	+20,862
Fees, fines, and forfeitures	3,66,296	4,26,568	+60,272
Superannuation receipts	5,726	4,685	— 1,041
Miscellaneous	50,737	44,363	— 6,374
TOTAL	4,86,449	5,62 803	+76,354

The increase under 'Village police' is due to revision of assessments and that under 'Fees, fines, &c.,' almost entirely due to a revision of the 'Pound' arrangements and the introduction of a farming system by which greatly enhanced receipts have been obtained in 1883-84 (F. R. A. 1882-83, page 73 . 1883-84, page 69). The receipts for the last five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
4,76	4 86	5,23	4,86	5,63

17.—Marine.

	1882-83.	1883-84	Difference.
	R	R	R
38. Receipts	9,51,889	8,96,260	—55,629

The explanation is as follows:—

	1882-83.	1883-84.	Difference.
	R	R	R
Sale proceeds of stores	6,800	...	—6,800
Registration and other fees	27,386	25,533	—1,853
Pilotage receipts	8,85,983	8,48,717	+37,266
Miscellaneous	31,720	22,010	—9,710
TOTAL	9,51,889	8,96,260	—55,629

The decrease in 1883-84 is due to the absence of sales of old stores, short pilotage-fees collections in the last quarter owing to fewer ships entering the port of Calcutta, and a falling-off under 'Miscellaneous' owing to the non-employment of the steamer "*Undaunted*" (F. R. A. 1882-83, page 75: 1883-84, page 71). The receipts for each of the last five years have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
11,23	12,76	10,82	9,52	8,96

18.—Education.

	1882-83.	1883-84.	Difference.
	R	R	R
39. Receipts	5,21,234	5,31,648	+10,414

The character of the difference will be seen from the following comparison:—

	1882-83.	1883-84.	Difference.
	R	R	R
Fees, Government Colleges	1,60,484	1,50,819	—9,665
Fees, " Schools	3,19,590	3,31,743	+12,153
Contributions	13,711	20,531	+6,820
Sale proceeds of books	221	27	—194
Endowments	4,473	4,273	—200
Miscellaneous	22,755	24,255	+1,500
TOTAL	5,21,234	5,31,648	+10,414

These figures hardly require explanation. The contributions from Municipalities for 'Education', are conspicuous by their absence (F. R. A. 1882-83, p. 79: 1883-84, p. 75). The receipts for five years have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
4,52	4,88	5,73	5,21	5,32

19.—Medical.

	1882-83.	1883-84.	Difference.
	R	R	R
40. Receipts	1,32,934	1,41,756	+8,822

The difference here too is better explained by an analysis of the sub-heads as follows:—

	1882-83.	1883-84.	Difference.
	R	R	R
Medical College Fees	16,329	17,751	+1,422
Hospital Receipts	47,364	58,144	+10,780
Lunatic Asylum Receipts	34,189	30,948	—3,241
Medicines sold by Civil Surgeons	8	341	+333
Contributions	30,250	30,771	+521
Miscellaneous	4,794	3,801	—993
TOTAL	1,32,934	1,41,756	+8,822

The increase occurs chiefly under 'Hospital receipts,' and is due there to the larger number of paying patients, a matter which will admit of further extension in the interests of the public and the State, (F. R. A., 1882-83, p. 83: 1883-84 p. 77). The receipts for five years in thousands of rupees have been as follows .—

1879-80.	1880 81.	1881 82	1882 83.	1883-84.
R	R	R	R	R
2,66	1,58	1,36	1,33	1,42

XX.—Scientific and other Minor Departments.

	1882-83.	1883-84	Difference.
	R	R	R
41. Receipts . .	2,35,856	2,99,998	+64,142

The difference is explained by the following abstract comparison :—

	1882-83	1883-84.	Difference
	R	R	R
Botanical, &c., Garden receipts .	3,200	4,269	+1,069
Government Bull and Stallion .	...	655	+655
Cinchona plantations . . .	1,51,376	1,71,764	+20,388
Exhibitions and Fairs . .	705	5,148	+4,443
Examination Fees . . .	...	510	+510
Emigration Fees . . .	12,513	20,909	+8,396
Miscellaneous	35	2,312	+2,277
Inland Labour Transport . .	68,027	94,431	+26,404
TOTAL . .	2,35,856	2,99,998	+64,142

There has been a steady increase all round under every head in 1883-84. Two of the items are new. The increase under 'Cinchona plantations' is due to larger sales of produce, and under 'Emigration Fees' to increased collections of fees under Sections 19 and 31 of Act VII of 1871. The increase under the 'Labour Transport Fund' formed under Act I of 1882 is large, but includes the Assam figures also, which were not separated until 1884-85. These fees have been levied under Sections 35, 68, and 109 of the Act (F. R. A., 1882-83, p. 86: 1883-84, p. 80). The receipts under this major head for five years have been as follows in thousands of rupees —

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
2,77	2,60	2,86	2,36	3,00

Section E.—Salaries and Charges of Civil Departments.

	1882-83	1883-84.	Difference
	R	R	R
42. *Expenditure*—Imperial . .	5,04,313	5,34,123	+29,810
Provincial . .	2,09,37,144	2,12,35,355	+2,98,211
Local . .	1,61,520	1,86,903	+25,383
TOTAL .	2,16,02,977	2,19,56,381	+3,53,404

The difference is distributed thus according to the accounts of 1883-84.—

	R
18. General administration	+68,673
19 Law and Justice	+41,853
20 Police	+1,25,268
21. Marine	—81,896
22 Education	+1,39,091
23. Ecclesiastical	+8,877
24 Medical	—2,707
25. Political	+5,775
26 Minor Departments	+48,470
TOTAL .	+3,53,404

With the exception of 'Marine' and 'Medical,' there has been a steady increase of expenditure under the major heads in this Section, the details of which may be gathered from the notes to each major head given hereafter.

18.—General Administration.

		1882-83.	1883-84.	Difference.
		R	R	R
43. *Expenditure*—	Imperial	2,77,156	2,92,761	+15,605
	Provincial	15,10,493	15,45,027	+34,534
	Local	1,09,679	1,28,213	+18,534
	TOTAL	18,97,328	19,66,001	+68,673

The details of the increase in 1883-84 over the actuals of 1882-83 may be gathered from the following figures:—

	1882-83.	1883-84.	Difference.
	R	R	R
Imperial—			
1. Civil Accounts Office	2,59,476	2,75,505	+ 16,029
2. Allowance to Bank	17,680	17,256	— 424
Provincial—			
3. Lieutenant-Governor	1,00,000	96,000	— 4,000
4. Staff and Household ditto	28,728	27,566	— 1,162
5. Tour Expenses	69,320	66,353	— 2,967
6. Legislative Council	20,495	24,947	+ 4,452
7. Civil Secretariat	4,08,160	4,03,413	— 4,747
8. Board of Revenue	2,69,110	2,66,823	— 2,287
9. Commissioners	5,02,618	5,36,508	+ 33,890
10. Provincial Establishment in Imperial Offices	1,12,062	1,23,417	+ 11,355
Local—			
11. Local Funds Establishments	1,09,679	1,28,213	+ 18,534
TOTAL	18,97,328	19,66,001	+ 68,673

The increase in the first item was due to the renting of offices in Dalhousie Square whilst the new offices were being built for the Financial Department and to the purchase of new furniture for the new buildings. The increase under 'Commissioners' occurs under 'Salaries,' and that under 'Provincial Establishments in Imperial Offices' provides for an increase in the staff of the 'Examiner of Local Accounts.' The other items hardly require detailed explanation (F. R. A., 1882-83, p. 66 : 1883-84, p. 62). The figures under this head for five years have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
17,81	18,31	18,28	18,97	19,66

19.—Law and Justice.

	1882-83.	1883-84.	Difference.
	R	R	R
44. Expenditure	92,76,255	93,18,108	+41,853

The analysis of this major head gives the following results (F. R. A., 1882-83, p. 69: 1883-84, p. 65) :—

	1882-83.	1883-84.	Difference.
	R	R	R
High Courts	10,85,748	10,34,429	—51,319
Law Officers	2,70,703	2,86,611	+15,908
Coroner's Court	12,687	11,220	— 1,467
Justices of the Peace	66,832	54 135	—12,697
Civil and Sessions Courts	36,05,253	36,77,363	+72,110
Courts of Small Causes	2,88,161	2,91,298	+ 3,137
Criminal Courts	20,29,931	20,14,982	—14,949
Pleadership Examination Charges	12,860	9,734	—3,126
Sub-divisional Establishments	1,05,756	1,10,657	+4,901
Refunds	1,35,254	1.30,504	—4,750
Jails	16,63,070	16,97,175	+34,105
TOTAL	92,76,255	93,18,108	+41,853

There was a decrease in 1883-84 in High Courts, Justices of the Peace, Criminal Courts, and charges on account of 'Pleadership Examinations' besides minor decreases elsewhere. There were increases under 'Law Officers,' Civil and Sessions Courts, including the Subordinate Judicial Service, which was increased in November 1881, 'Sub-divisional Establishments' and Jails. The comparison for the last is as follows :—

	1882-83.	1883-84.	Difference.
	R	R	R
Superintendence	65,894	61,840	—4,054
Presidency Jails	71,694	73,573	+1,879
District Jails	4,49,406	4,84,334	+34,928
Central Jails	3,42,359	3,73,416	+31,057
Lock-ups	96,848	1,04,961	+8,113
School of Industry	25,955	29,657	+3,702
Jail Manufactures	6,10,914	5,69,394	—41,520
TOTAL	16,63,070	16,97,175	+34,105

The increases are general and the decrease is found in the expenditure on raw materials for manufactures (F. R. A., 1882-83, p. 72 : 1883-84, p. 68).

The expenditure under the major head for the last five years has been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
88,06	87,91	90,12	92,77	93,18

20.—Police.

	1882-83.	1883-84.	Difference.
	R	R	R
45. Expenditure	44,60,624	45,85,892	+1,25,268

The difference is thus explained :—

	1882-83.	1883-84.	Difference.
	R	R	R
Presidency Police	1,88,111	2,35,620	+47,509
Superintendence	1,20,508	1,20,078	—430
District Executive Force	35,91,736	38,48,290	+2,56,554
Municipal Police	1,86,512	10,364	—1,76,148
Village Police	80,080	94,613	+14,533
Special Police	1,85,782	1,92,140	+6,358
Railway Police	47,265	38,243	—9,022
Cattle Trespass Establishment	29,428	28,345	—1,083
Steam Boiler Inspection Establishment	15,821	15,709	—112
Refunds	15,381	2,490	—12,891
TOTAL	44,60,624	45,85,892	+1,25,268

In July 1882 (Ben. G. O. 2406, dated 4th July 1882), the Municipal Police were amalgamated with the District Executive Force, a fact which will explain the increase in the charge for the latter, and the decrease in the charge for the former in 1883-84. Under 'Presidency Police' the increase is due to the change from the calendar to the official year, so that the charges are for fifteen months.

The increased charges under Village police are met by increased receipts in 1883-84, and were incurred partly in Puri for the extension of the *chaukidári* system to the Government estate of Khoordah (F. R. A., 1882-83, p. 73: 1883-84, p. 69).

The charges under this head for five years have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
40,23	40,29	41,05	44,61	45,86

21.—*Marine.*

	1882-83.	1883-84.	Difference.
	R	R	R
46. Expenditure	9,51,039	8,69,143	—81,896

The analysis is as follows:—

	1882-83.	1883-84.	Difference.
	R	R	R
Dockyards	17,624	8,227	—9,397
Victualling	8,783	8,492	—291
Purchase of stores . . .	43,261	37,276	—5,985
Purchase and hire of vessels . .	92,437	61,672	—30,765
Miscellaneous (Pilots, &c.) . .	7,86,171	7,52,133	—34,038
State Yacht	1,028	1,285	+257
Refunds	1,735	58	—1,677
TOTAL .	9,51,039	8,69,143	—81,896

The decrease occurs chiefly under purchase of vessels (brig *Saraswati*) and pilotage establishment, the latter being due to the smaller number of vessels visiting the port. The transfer of liability for the maintenance of the port approaches to the Port Commissioners in November 1881 also contributed to the decrease as compared with previous years (F. R. A, 1882-83, p. 77: 1883-84, p. 73). The figures for five years in thousands of rupees are as follows:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
10,74	10,87	10,58	9,51	8,69

22.—*Education.*

	1882-83.	1883-84.	Difference.
	R	R	R
47. Expenditure . .	30,16,318	31,55,409	+1,39,091

The analysis of the sub-heads gives the following results:—

	1882-83.	1883-84.	Difference.
	R	R	R
Direction . . .	76,083	87,436	+11,353
Inspection . . .	4,13,281	3,92,451	—20,830
Government colleges .	5,39,648	5,72,604	+32,956
Government schools .	5,53,956	565,303	+11,347
Girls' schools . .	20,702	20,694	—8
Boarding schools . .	26,471	36,012	+9,541
Normal schools . .	66,972	68,525	+1,553
Technical schools . .	29,751	38,072	+8,321
Scholarships . .	1,83,037	1,89,798	+6,761
Prizes	3,836	2,550	—1,286
Grants for literature .	8,883	10,803	+1,920
Grants-in-aid . .	10,76,147	11,49,110	+72,963
Miscellaneous . .	17,203	16,210	—993
Refunds . . .	348	5,841	+5,493
TOTAL ..	30,16,318	31,55,409	+1,39,091

The increase under 'Direction' is due to the debit of 'Civil furlough and absentee allowances' to this head in 1883-84. In 1882-83 the charges under Inspection' were increased by new appointments involving more establishments and travelling allowances which appear to have been temporary. The increase under 'Government colleges' is partly due to expenses incurred for boarding charges of the Civil Engineering College at Howrah formerly paid from the Public Works Grant. The increase in 'Grants-in-aid' is chiefly due to the large assistance given to Primary Fund schools. There are other small increases under most heads (F. R. A., 1882-83, p. 80: 1883-84, p. 75). The figures for the last five years in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
24,89	25,74	28,09	30,16	31,55

These figures show the permanent steady increase in this branch of expenditure which has been further added to in 1884-85 and 1885-86.

23.—*Ecclesiastical.*

	1882-83.	1883-84.	Difference.
	R	R	R
48. Expenditure	1,94,619	2,03,496	+8,877

This major head is entirely Imperial and is thus explained :—

	1882-83.	1883-84.	Difference.
	R	R	R
Establishments	1,84,688	1,93,179	+8,491
Cemeteries	5,631	4,092	—1,539
Miscellaneous	4,300	6,225	+1,925
	1,94,619	2,03,496	+8,877

The increase is chiefly due to the larger number of senior chaplains on duty in India (F. R. A., 1882-83, p. 82: 1883-84, p. 76). The figures for five years in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
1,94	1,92	2,03	1,95	2,04

24.—*Medical.*

	1882-83.	1883-84.	Difference.
	R	R	R
49. *Expenditure*—Provincial . .	13,71,874	13,63,644	—8,230
Local . . .	8,998	14,521	+5,523
TOTAL .	13,80,872	13,78,165	—2,707

The analysis of this major head gives the following results :—

	1882-83.	1883-84.	Difference.
	R	R	R
Medical Establishments . . .	4,61,513	4,65,567	+4,054
Vaccination	1,16,205	1,22,912	+6,707
Hospitals and Dispensaries . .	3,46,721	3,43,405	—3,316
Sanitary Commissioner . . .	27,006	30,207	+3,201
Grants for Medical Purposes . .	79,080	51,515	—27,565
Medical College	2,27,175	2,26,843	—332
Lunatic Asylums	1,09,455	1,16,184	+6,729
Chemical Examiner . . .	3,858	4,953	+1,095
Refunds	861	2,058	+1,197
Local	8,998	14,521	+5,523
TOTAL .	13,80,872	13,78,165	—2,707

The great decrease is in 'Grants for medical purposes,' chiefly those connected with the Calcutta Lock Hospital. There is a slight increase under

'Vaccination,' for additional establishments in the small-pox epidemic of 1884 (F. R. A., 1882-83, p. 83 : 1883-84, p. 77). The charges under this head for five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84
R	R	R	R	R
15,41	14,80	14,58	13,81	13,78

25.—Political.

	1882-83.	1883-84.	Difference.
	R	R	R
50. *Expenditure*—Imperial .	26,338	31,666	+5,328
Provincial	...	447	+447
TOTAL . .	26,338	32,113	+5,775

The increase is due to the employment of officers on special duty at Darjiling (F. R. A., 1882-83, p. 84: 1883-84, p. 78). The charges for five years in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
16	20	20	26	32

26.—Scientific and other Minor Departments.

	1882-83.	1883-84.	Difference.
	R	R	R
51. *Expenditure*—Imperial .	6,200	6,200	...
Provincial	3,50,541	3,97,685	+47,144
Local .	42,843	44,169	+1,326
TOTAL .	3,99,584	4,48,054	+48,470

This major head comprises such a variety of sub-heads that the explanation of the changes can best be understood by the following comparison :—

	1882-83.	1883-84.	Difference.
Imperial—	R	R	R
Archæological Department . .	6,200	6,200	...
Provincial—			
Coal exploration	12,000	...	—12,000
Provincial Museum . . .	18,324	15,297	—3,027
Donations to Societies . . .	8,400	8,000	—400
Cinchona Plantations . . .	1,03,894	1,60,303	+56,409
Exhibitions and Fairs . . .	10,412	60,051	+49,639
Bulls and Stallions . . .	4,313	2,991	—1,322
Botanical Gardens . . .	1,17,318	1,06,489	—10,829
Emigration	28,226	23,114	—5,112
Census	29,846	2,551	—27,295
Statistical Memoirs . . .	8	128	+120
Traffic Registration . . .	17,497	18,005	+508
Examinations	303	433	+130
Miscellaneous	...	201	+201
Refunds	...	122	+122
Local—			
Inland labour transport . . .	42,843	44,169	+1,326
TOTAL .	3,99,584	4,48,054	+48,470

The principal decreases are under the temporary sub-heads 'Census charges' and 'Coal exploration,' that under 'Gardens' being under 'Zoological Gardens.' The principal increases are under 'Cinchona Plantations' in the Trans-Teesta portion of the Darjiling District (with corresponding receipts) and 'Exhibitions,'

chiefly for the Calcutta Exhibition (F. R. A., 1882-83, p. 87: 1883-84, p. 81). The charges for five years in thousands of rupees have been as follows:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
3,67	4,08	10,22	4,00	4,48

Section E.—Miscellaneous.

	1882-83.	1883-84.	Difference.
	R	R	R
52. *Receipts*—Imperial . .	8,34,393	7,76,648	—57,745
Provincial . .	8,17,366	9,78,297	+1,60,931
Local . . .	2,16,771	3,25,852	+1,09,081
TOTAL .	18,68,530	20,80,797	+2,12,267

53. The details of the major heads comprised in this section will be gathered from the following comparison:—

XXI.—Interest.

	1882-83.	1883-84.	Difference.
	R	R	R
Receipts—Imperial . . .	7,62,470	6,99,397	—63,073
Provincial . . .	44,227	67,614	+23,387
Local	39,763	58,201	+18,438
TOTAL .	8,46,460	8,25,212	—21,248

The decrease under 'Imperial' is due to the repayment of the principal of loans and the increase under the other heads to recoveries on account of arrear collections on account of interest on Public Works Cess and Road Cess (F. R. A., 1882-83, p. 90: 1883-84, p. 84). The receipts for five years have been as follows in thousands of rupees:—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
8,56	7,64	7,60	8,47	8,25

XXII.—Receipts in aid of Superannuation.

	1882-83.	1883-84.	Difference.
	R	R	R
54. *Receipts*—Imperial . . .	...	2,522	+2,522
Provincial . . .	72,798	75,347	+2,549
TOTAL .	72,798	77,869	+5,071

These figures are clear from the following analysis:—

	1882-83.	1883-84.	Difference.
	R	R	R
Imperial—			
Military Orphan Fund	*Nil*	2,406	+2,406
Bombay Civil Fund	*Nil*	116	+116
Provincial—			
Indian Civil Service Family Pension .	1,154	5,263	+4,109
Native Members, Covenanted Civil Service	691	934	+243
Contributions for pensions, &c. . .	70,953	69,150	—1,803
TOTAL .	72,798	77,869	+5,071

(F. R. A., 1882-83, p. 95: 1883-84, p. 89). The receipts of the last five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
76	69	83	73	78

XXIII.—Stationery and Printing.

	1882-83.	1883-84.	Difference.
	R	R	R
55. Receipts	1,46,615	1,20,715	—25,900

The analysis is as follows :—

	1882-83.	1883-84	Difference
	R	R	R
Stationery receipts . . .	35,250	26,377	—8,873
Sale of Gazettes, &c. . .	47,237	44,677	—2,560
Other Press receipts . .	64,128	49,661	—14,467
TOTAL .	1,46,615	1,20,715	—25,900

The falling-off is due to smaller sales of stationery and a smaller amount of work done for Local Funds and Municipalities under "Other Press receipts" (F. R. A., 1882-83, p. 97: 1883-84, p. 91). The receipts for five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
98	1,25	1,22	1,47	1,21

XXIV.—Miscellaneous.

	1882-83.	1883-84.	Difference.
	R	R	R
56. *Receipts*—Imperial . .	71,923	74,729	+2,806
Provincial . .	5,53,726	7,14,621	+1,60,895
Local . .	1,77,008	2,67,651	+90,643
TOTAL .	8,02,657	10,57,001	+2,54,344

The items comprising this major head and the differences of the two years in their amounts will best be understood from the following comparison :—

	1882-83.	1883-84.	Difference.
Imperial.	R	R	R
Premium on bills . . .	57,344	74,087	+16,743
Unclaimed bills . . .	279	642	+363
Extraordinary items . . .	14,300	...	—14,300
TOTAL I. .	71,923	74,729	+2,806
Provincial.			
Gain by Exchange on local transactions . . .	...	730	+730
Unclaimed deposits . . .	2,75,824	3,75,053	+99,229
Treasure trove . . .	207	84	—123
Proceeds of Darbar presents .	7,232	1,076	—6,156
Old stores	34,360	27,710	—6,650
Rents	22,749	17,995	—4,754
Miscellaneous fees, &c. . .	79,247	1,15,269	+36,022
Miscellaneous . . .	1,34,107	1,76,704	+42,597
TOTAL P. .	5,53,726	7,14,621	+1,60,895
Local.			
Rents	10,671	12,153	+1,482
Miscellaneous fees, &c. . .	1,03,151	1,01,583	—1,568
Miscellaneous	63,186	1,53,915	+90,729
TOTAL L. .	1,77,008	2,67,651	+90,643
GRAND TOTAL .	8,02,657	10,57,001	+2,54,344

The increase in 'Premium on bills' is due to a larger amount having been drawn in Assam, as well as to an increase in the amount of 'Local bills' issued. The credit under "Unclaimed deposits" is net, that is, refunds are deducted. In 1883-84 the 'Unclaimed deposits' amounted to R5,56,000 and the refunds to R1,81,000 against credits in 1882-83 of R5,40,000 and refunds of R2,64,000. The refunds may be on account of 'Unclaimed deposits' credited in any previous year and cause the fluctuations. There were large receipts from 'Partition fees' credited under "Miscellaneous fees, fines, &c.," Provincial. The increase under "Miscellaneous," Provincial, is due to larger recoveries from Local Funds at a higher percentage for cost of 'Establishment in Controlling and Accounts Offices,' also for 'Survey expenses and charges for advertising the sale of Waste lands.' The credits under 'Miscellaneous,' Local, belong to the District Road Fund and District Road accounts (F. R. A., 1882-83, p. 99: 1883-84, p. 93).

The receipts under this major head have been as follows for five years in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
9,63	38,50	9,80	8,02	10,57

Section E.—Miscellaneous Civil Charges.

		1882-83.	1883-84.	Difference.
		R	R	R
57. *Expenditure*—Imperial .	.	15,35,156	15,74,626	+39,470
Provincial .	.	26,83,310	24,38,559	—2,44,751
Local .	.	58,895	60,074	+1,179
TOTAL	.	42,77,361	40,73,259	—2,04,102

These charges include "Pensions," "Stationery and Printing," and "Miscellaneous." The savings occur under each head: 'Pensions,' 59,148; 'Stationery and Printing,' 68,039; and 'Miscellaneous' 76,915, the last item being nominal, due to a change of practice.

27.—Territorial and Political Pensions.

	1882-83.	1883-84.	Difference.
	R	R	R
58. Expenditure . . .	10,64,167	10,44,019	—20,148

This major head is entirely Imperial (F. R. A., 1882-83, p. 92: 1883-84, p. 86). The charges for the last five years have been as follows in thousands of rupees :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
11,55	10,50	10,07	10,64	10,44

28.—Civil Furlough and Absentee Allowances.

59. Through an error, the charges properly debitable to this head have been debited to the Department to which the absentee belonged in our Books.

29.—Superannuation Allowances and Pensions.

		1882-83.	1883-84.	Difference.
		R	R	R
60. *Expenditure*—Provincial .	.	11,79,455	11,40,086	—39,369
Local	.	106	475	+369
TOTAL	.	11,79,561	11,40,561	—39,000

These charges are the ordinary pensionary charges and hardly require detailed explanation (F. R. A., 1882-83, p. 96: 1883-84, p. 90). The actuals for five years in thousands of rupees have been as follows :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
R	R	R	R	R
18,44	11,93	9,51	11,80	11,41

30.—Stationery and Printing.

		1882-83.	1883-84.	Difference
		R	R	R
61. *Expenditure*—Imperial	.	4,17,718	4,82,453	+64,735
Provincial	.	10,51,283	9,27,844	—1,23,439
Local .	.	36,486	27,151	—9,335
TOTAL	.	15,05,487	14,37,448	—68,039

The following analysis will better show the bearing of the decrease :—

	1882-83.	1883-84.	Difference.
Imperial—	R	R	R
Stationery purchased for Central Stores	4,17,718	4,82,453	+64,735
Provincial—			
Presidency Stationery Office .	1,00,014	1,11,815	+11,801
Stationery purchased in the country	81,544	79,558	—1,986
Government Presses . . .	2,71,011	2,90,141	+19,130
Printing at Private Presses .	928	5,629	+4,701
Stationery supplied from Central Stores	5,96,893	4,39,906	—1,56,987
Refunds	893	795	—98
	10,51,283	9,27,844	—1,23,439
Local—			
Printing at private Presses .	36,486	27,151	—9,335
TOTAL .	15,05,487	14,37,448	—68,039

The 'Imperial' item includes 'Stationery purchased for Central Stores' formerly an item under 'Provincial.' The increase under "Presidency Stationery Office" is due to "Landing charges" and progressive increases in salaries. The charges under "Government Presses" and "Printing at Private Presses" have increased chiefly owing to larger printing charges both in the Bengal Secretariat Press and the Presidency Jail Press. The increase occurs both in 'Cost of stores' and 'Establishment,' notably "Overtime and Extra,' as well as 'Contingent charges' and 'Postage' due clearly to extra work. The great saving occurs under 'Stationery supplied from Central Stores' (F. R. A., 1882-83, p. 97: 1883-84, p. 91).

The charges for this major head in thousands of rupees have been as follows for five years :—

1879-80.	1880-81.	1881-82.	1882-83.	1883-84
R	R	R	R	R
13,23	23,02	22,82	15,05	14,37

which show a commendable decrease.

31.—Miscellaneous.

		1882-83.	1883-84.	Difference
		R	R	R
62. *Expenditure*—Imperial	.	53,271	48,154	—5,117
Provincial	.	4,52,572	3,70,629	—81,943
Local .	.	22,303	32,448	+10,145
TOTAL	.	5,28,146	4,51,231	—76,915

The analysis below will explain the differences :—

	1882-83. R	1883-84. R	Difference. R
Imperial—			
Remittance Charges . . .	50,748	43,652	—7,096
Miscellaneous Refunds . .	2,523	4,502	+1,979
TOTAL .	53,271	48,154	—5,117
Provincial—			
Allowances to Civil Servants out of employ	67	...	—67
Examination Travelling Allowances	1,930	1,175	—755
Rewards for Oriental languages .	19,010	13,498	—5,512
Cost of books	5,115	3,850	—1,265
Donations for charitable purposes	54,308	58,178	+3,870
European Vagrants . . .	4,131	3,335	—796
Destruction of Wild Animals :	26,552	27,027	+475
Petty Establishments . . .	17,080	17,369	+289
Commissions of Inquiry . .	42,862	42,280	—582
Rent, Rates, and Taxes . .	1,69,516	1,74,848	+5,332
Unforeseen Charges . . .	9,968	9,324	—644
Miscellaneous Refunds . .	1,02,033	19,745	—82,288
TOTAL .	4,52,572	3,70,629	—81,943
Local—			
Petty Establishments . .	17,017	16,051	—966
Unforeseen Charges . . .	5,286	16,397	+11,111
TOTAL .	22,303	32,448	+10,145
GRAND TOTAL .	5,28,146	4,51,231	—76,915

The great difference occurs under 'Miscellaneous Refunds' and is due to the change of practice in adjusting repayments of 'Unclaimed Deposits' which have lapsed. These repayments are not charged here now, but are taken in reduction of the credits under the receipt head. Omitting this item, the net result of the remaining items is a decrease of R5,028 in 1883-84 which hardy requires explanation (F. R. A., 1882-83, p. 100: 1883-84, p. 94). The charges under this head for the last five years have been as follows in thousands of rupees :—

1879-80. R	1880-81. R	1881-82. R	1882-83. R	1883-84. R
10,31	7,66	7,89	5,28	4,51

Section F.—Famine Relief and Insurance.

32.—Famine Relief.

	1882-83. R	1883-84. R	Difference. R
63. Expenditure . . .	62,938	12,758	—50,180

Under orders there was a special adjustment to this head in 1882-83 of a sum expended on Famine Relief in 1872-73. The charge for 1883-84 represents the balance of the grant sacntioned for the relief of tribes suffering from scarcity on the Eastern Frontier of Bengal (Government of India, Financial Department, No. 877, dated 14th May 1883). (F. R. A., 1882-83, p. 102: 1883-84, p. 96). The following have been the charges for three years in thousands of rupees :—

1881-82. R	1882-83. R	1883-84. R
39	63	7

Section G.—Productive Public Works *(Revenue Accounts).*

	1882-83.	1883-84.	Difference.
	R	R	R
64. Receipts . . .	49,85,424	51,53,121	+1,67,697

These occur under 'State Railways' and 'Irrigation and Navigation.'

25.—State Railways.

	1882-83.	1883-84.	Difference.
	R	R	R
65. Receipts . . .	36,82 178	39,83,280	+3,01,102

The following table compares the gross receipts for two years (F. R. A., 1882-83, p. 5, 107: 1883-84, p. 5, 100):—

Railway.	1882-83	1883-84.	Difference.
	R	R	R
Northern Bengal	22,79,904	21,32,742	—1,47,162
Tirhoot	7,09,812	9,81,667	+2,71,855
Calcutta and South-Eastern . . .	2,20,065	3,18,057	+97,992
Nulhati	74,054	80,622	+6,568
Patna-Gya	3,98,343	4,70,192	+71,849
TOTAL .	36,82,178	39,83,280	+3,01,102

Deducting the expenditure, the net receipts amounted to R15,84,218 in 1883-84 as compared with R17,32,320 in 1882-83. The figures of 1882-83 on the Patna-Gya line were for nine months only. In the Northern Bengal, the partial failure of the jute crop caused a falling-off in the traffic, whilst there has been an increase on all the other lines. The falling-off in the net receipts in 1883-84 is ascribed to the large amount of capital temporarily sunk in the uncompleted extension of the Tirhoot system. The figures for Calcutta and South-Eastern given for 1882-83 include that railway proper (F. R. A., 1882-83, p. 107) and Diamond Harbour Railway (p. 120). The following table shows the details of these receipts:—

1882-83.				Details.	1883-84.			
Coaching Traffic.	Goods Traffic.	Miscellaneous.	Total.		Coaching Traffic.	Goods Traffic.	Miscellaneous.	Total.
R	R	R	R		R	R	R	R
1,17,876	54,407	47,782	2,20,065	Calcutta and South-Eastern . .	2,21,749	76,897	19,411	3,18,057
48,325	24,709	1,020	74,054	Nalhati State Railway . . .	51,509	26,132	2,981	80,622
5,73,204	13,37,562	3,69,138	22,79,904	Northern Bengal do. . . .	6,43,298	11,76,965	3,12,479	21,32,742
2,71,313	3,12,461	1,26,038	7,09,812	Tirhoot do. . . .	4,11,808	4,42,959	1,26,900	9,81,667
2,48,616	1,29,250	20,477	3,98,343	Patna-Gya do. . . .	3,20,152	1,44,813	5,227	4,70,192
12,59,334	18,58,389	5,64,456	36,82,178		16,48,516	18,67,766	4,66,998	39,83,280

27.—Irrigation and Navigation.—(Direct Receipts).

	1882-83.	1883-84.	Difference.
	R	R	R
66. Receipts	13,03,246	11,69,841	—1,33,405

The following table shows the distribution of the total over the several projects and the succeeding table the component items of the receipts in each project (F. R. A., 1882-83, p. 5, 111: 1883-84, pp. 5, 106).

Receipts.

	1882-83.	1883-84.	Difference.
	R	R	R
Orissa Project	3,05,527	2,37,868	—67,659
Midnapore Series	2,68,010	2,64,576	—3,434
Tidal Canal	45,032	63,590	+18,558
Sone Project	6,84,677	6,03,807	—80,870
TOTAL .	13,03,246	11,69,841	—1,33,405

1882-83.					Details.	1883-84.				
Orissa Project.	Midnapore Canal.	Tidal Canal.	Sone Canal.	Total.		Orissa Project.	Midnapore Canal.	Tidal Canal.	Sone Canal.	Total.
R	R	R	R	R		R	R	R	R	R
1,80,325	1,04,060	...	5,66,465	8,50,850	Water Rates from Irrigation	1,11,856	1,31,000	...	4,84,209	7,27,065
6	...	...	630	636	Sale of Water . . .	37	...	...	399	436
776	27	20	38	861	Receipts from Plantations .	804	22	81	107	1,014
597	20	1,137	2,662	4,416	Receipts from other Canal Produce . . .	382	5	998	2,047	3,432
...	...	...	77	77	Water Power . . .	...	...	...	857	857
1,08,473	1,46,922	43,694	71,205	3,70,294	Navigation Receipts . .	1,10,152	1,20,580	62,317	85,193	3,78,242
2,584	780	180	6,180	9,724	Rents of Buildings . .	2,832	658	190	6,305	9,985
...	16	...	763	779	Fines	...	...	...	778	778
12,766	16,185	1	36,657	65,609	Miscellaneous . . .	11,805	12,311	4	23,912	48,032
3,05,527	2,68,010	45,032	6,84,677	13,03,246		2,37,868	2,64,576	63,590	6,03,807	11,69,841

The decrease is chiefly due to abnormal remissions of revenue on the Sone Canal, and in addition, the assessments for the year were not collected in full.

Section G.—Expenditure on Productive Public Works *(Revenue Accounts).*

	1882-83.	1883-84.	Difference.
	R	R	R
67. Expenditure . . .	66,26,952	72,23,046	+5,96,094

The total is distributed under the following three heads:—

	1882-83.	1883-84.	Difference.
	R	R	R
State Railways (working expenses)	19,49,858	23,99,062	+4,49,204
Irrigation and Navigation (working expenses) . .	11,47,967	10,69,394	—78,573
Charges in respect of Capital	35,29,127	37,54,590	+2,25,463
TOTAL .	66,26,952	72,23,046	+5,96,094

36.—State Railways (Working and Maintenance).

	1882-83.	1883-84.	Difference.
	R	R	R
68. Expenditure . . .	19,49,858	23,99,062	+4,49,204

The gross expenditure on each line of railway was as follows (F. R. A., 1882-83, p. 8, 106: 1883-84, p. 8, 100):—

	1882-83.	1883-84.	Difference.
	R	R	R
Northern Bengal . . .	10,71,528	12,35,430	+1,63,902
Tirhoot	4,40,520	6,78,625	+2,38,105
Calcutta and South-Eastern .	1,16,227	1,95,126	+78,899
Nalhati	50,585	56,317	+5,732
Patna-Gya	2,70,998	2,33,564	—37,434
TOTAL .	19,49,858	23,99,062	+4,49,204

The following statement gives the further particulars of these railways up to end of March 1884:—

	Total Capital Expenditure since commencement.	Profit per cent., 1883-84.	Interest payable to Imperial Government during 1883-84.	Net Revenue to Bengal Government during 1883-84.
	R		R	R
Northern Bengal	2,25,04,126	3·98	8,49,304	48,007
Tirhoot	1,42,10,564	2·13	5,20,859	—2,17,817
Calcutta and South-Eastern . .	93,64,759	1·31	*Nil*	1,22,931
Nalhati	3,55,364	6·84	13,708	10,597
Patna-Gya	37,62,845	6·42	1,39,823	1,01,864
TOTALS, 1883-84 .	5,01,97,658	...	15,23,694	65,582

The figures of 'Capital expenditure,' Tirhoot State Railway, include that on the Muzaffarpur, Hajipur, and Kosi extensions, the former shown separately and the latter included in the Assam-Behar figures in the F. R. A., 1883-84, p. 100.

The following table shows the mode in which the charges were incurred :—

1882-83.						Details.	1883-84.					
Calcutta and South-Eastern.	Nalhati.	Northern Bengal.	Tirhoot.	Patna-Gya.	Total.		Calcutta and South-Eastern.	Nalhati.	Northern Bengal.	Tirhoot.	Patna-Gya.	Total.
R	R	R	R	R	R		R	R	R	R	R	R
49,326	15,744	2,34,769	79,573	30,124	4,09,536	Maintenance . .	80,472	24,336	3,50,527	1,36,707	72,597	6,64,639
27,195	11,306	3,26,081	1,28,408	55,638	5,48,618	Locomotive Expenses .	36,695	10,777	3,36,962	1,80,034	37,495	6,01,963
3,831	3,282	52,509	27,918	24,521	1,12,061	Carriage and Wagon Expenses . . .	10,940	2,620	60,500	43,218	15,304	1,32,582
80,533	7,688	1,57,997	72,085	33,751	2,92,054	Traffic Expenses . .	36,680	7,019	1,66,347	1,05,655	27,751	3,43,452
15,342	12,565	3,00,172	1,32,536	1,26,964	5,87,579	General charges and Miscellaneous . .	30,359	11,565	3,21,094	2,13,011	80,417	6,56,446
1,16,227	50,585	10,71,528	4,40,520	2,70,998	19,49,858		1,95,126	56,317	12,35,430	6,78,625	2,33,564	23,99,062

38.—*Irrigation and Navigation (Working and Maintenance).*

	1882-83.	1883-84.	Difference.
	R	R	R
69. Expenditure . .	11,47,967	10,69,394	—78,573

The following statement shows the component items of the above totals distributed over each project (F. R. A., 1882-83, p. 8, 112: 1883-84, p. 8, 107):—

1882-83.						1883-84.				
Orissa Project.	Midnapur Series.	Tidal Canal.	Sone Project.	Total.		Orissa Project.	Midnapur Series.	Tidal Canal.	Sone Project.	Total.
R	R	R	R	R		R	R	R	R	R
2,22,431	1,41,586	29,460	3,17,573	7,11,050	Repairs, including Plantations.	1,89,617	1,27,658	32,994	2,76,335	6,26,604
1,01,740	66,656	9,748	1,98,805	3,76,949	Establishment . . .	91,713	56,715	10,803	1,97,730	3,56,961
14,923	31,354	1,362	11,898	59,537	Tools and Plant . .	11,302	31,229	2,784	34,973	80,288
385	...	...	1,237	1,622	Revenue Refunds . .	68	44	...	5,429	5,541
...	—1,519	...	328	—1,191	Miscellaneous . . .	...	...	...	...	...
3,39,479	2,38,077	40,570	5,29,841	11,47,967		2,92,700	2,15,646	46,581	5,14,467	10,69,394

39.—*Charges in respect of Capital (Interest on Debt).*

	1882-83.	1883-84.	Difference.
	R	R	R
70. Expenditure . .	35,29,127	37,54,590	+2,25,463

These figures are resolved thus (F. R. A., 1882-83, p. 8, 22: 1883-84, p. 8, 23):—

	1882-83.	1883-84.	Difference.
	R	R	R
State Railways . . .	14,13,620	15,93,832	+1,80,212
Irrigation and Navigation .	21,15,507	21,60,758	+45,251
TOTAL .	35,29,127	37,54,590	+2,25,463

Section H.—Receipts on Public Works not classed as Productive.

	1882-83.	1883-84.	Difference.
	R	R	R
71. Receipts—Provincial .	16,10,170	17,23,769	+1,13,599
Local . .	11,432	14,382	+2,950
TOTAL .	16,21,602	17,38,151	+1,16,549

29.—State Railways.

72. This head comprises the Kawnia-Dhurla Railway, a branch of the Northern Bengal State Railway connecting Kawnia with Assam. The receipts for the two years have been, 1882-83, R1,06,275 and 1883-84, R1,40,794, showing an increase of R34,519 in the latter year, and after deducting expenditure, net receipts amounting to R40,045. At the close of the year 1883-84, the total capital expenditure since the commencement amounted to R9,06,089, on which a profit of 4·42 per cent. has been earned and is entirely Provincial. The receipts were as follows (F. R. A., 1882-83, p. 4, 120: 1883-84, p. 4, 114):—

	1882-83.	1883-84.
	R	R
Coaching Traffic	35,655	48,473
Goods Traffic	10,482	11,279
Steam Boat Earnings and Miscellaneous	60,138	81,042
TOTAL	1,06,275	1,40,794

XXXI.—Irrigation and Navigation.

	1882-83.	1883-84.	Difference.
	R	R	R
73. *Receipts*—Provincial	7,68,259	7,92,338	+24,079
Local	10,956	14,133	+ 3,177
TOTAL	7,79,215	8,06,471	+27,256

The details of the Provincial portion are as follows (F. R. A., 1882-83, p. 4, 122: 1883-84, p. 4, 116, 119, 120):—

	R	R
Calcutta Canals	5,64,194	5,64,101
Sarun Scheme	18,027	23,041
Nuddea Rivers	1,82,967	2,02,834
Eden Canal	70	239
Midnapore Tuccavee Embankments	69	28
Sarun ditto	2,932	2,095
TOTAL	7,68,259	7,92,338

The totals above given comprise the following items:—

1882-83.								1883-84.						
Calcutta Canals.	Sarun Scheme.	Nuddea Rivers.	Eden Canal.	Midnapore Tuccavee Embankments.	Sarun Tuccavee Embankments.	Total.		Calcutta Canals.	Sarun Scheme.	Nuddea Rivers.	Eden Canal.	Midnapore Tuccavee Embankments.	Sarun Tuccavee Embankments.	Total.
R	R	R	R	R	R	R		R	R	R	R	R	R	R
...	16,268	...	...	...	...	16,268	Water rates from irrigation	...	22,057	...	...	...	...	22,057
...	...	...	...	...	...	...	Sale of Water	...	233	...	...	...	...	233
...	...	...	...	...	...	...	Receipts from Plantation	...	5	...	...	...	...	5
704	1,247	15	10	...	...	1,976	Receipts from Canal Produce	903	382	258	34	...	...	1,577
5,55,103	19	1,82,352	...	...	...	7,37,474	Navigation Receipts	5,51,713	13	2,00,911	...	...	...	7,52,637
6,483	276	300	...	50	146	7,264	Rents of Buildings, &c.	11,269	300	300	34	3	256	12,162
37	...	44	...	...	...	81	Fines	...	...	88	...	...	...	88
1,867	217	256	60	10	2,786	5,196	Miscellaneous	216	51	1,277	171	25	1,839	3,579
5,64,194	18,027	1,82,967	70	69	2,932	7,68,259		5,64,101	23,041	2,02,834	239	28	2,095	7,92,338

In the F R. A. (1883-84) 'Calcutta Canals' and 'Sarun Scheme' appear under the head 'Works for which Capital and Revenue Accounts are kept' Provincial: 'Nuddea Rivers' and 'Eden Canal' under 'Works for which Capital and Revenue Accounts are not kept,' and the remainder under 'Agricultural Works.'

XXXIII.—Civil Buildings, Roads, and Services.

	1882-83. R	1883-84. R	Difference. R
74. *Receipts*—Provincial . .	7,35,636	7,90,637	+55,001
Local . . .	476	249	—227
	7,36,112	7,90,886	+54,774

These figures include 'Tolls on ferries,' 'Cemetery receipts,' and 'Miscellaneous' in charge of Civil Officers, and also Public Works Department receipts (F. R. A., 1882-83, p. 4, 140: 1883-84, p. 4, 132, 134) :—

	1882-83. R	1883-84. R	Difference. R
Provincial—			
In Charge, Civil Officers—			
Tolls on Ferries	5,20,214	5,02,928	—17,286
Cemetery Receipts . . .	2,032	1,887	—145
Miscellaneous	264	83,528	+83,264
	5,22,510	5,88,343	+65,833
In charge, P. W. Officers . .	2,13,126	2,02,294	—10,832
	7,35,636	7,90,637	+55,001
Local—			
In charge Civil Officers . . .	476	249	—227
TOTAL .	7,36,112	7,90,886	+54,774

The falling-off under 'Ferries' is chiefly due to the extension of the railway system and the building of bridges. There have been smaller receipts on account of brick-manufacture near Calcutta, but also large recoveries of arrears now credited under 'Miscellaneous.' The details of the Provincial items collected by Public Work Officers are as follows:—

	1882-83. R	1883-84. R
Rent of quarters for officers, the returns from which are expected to yield interest on cost of construction	...	2,824
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	39,672	36,297
Casual rent of buildings	3,423	6,710
Sales of buildings	14,800	2,378
„ of tools and plant	5,528	2,524
„ of produce	2,723	3,329
„ of old materials	22,134	9,624
Value of materials received from old buildings .	4,568	4,895
Unclaimed deposits	509	247
Fines, refunds, and miscellaneous . . .	66,822	80,665
Rents from Strand bank, &c.	45,323	44,255
Deferred College fees (R. I. E. College) . .	7,605	8,546
TOTAL .	2,13,126	2,02,294

Section H.—Expenditure on Public Works not classed as Productive

	1882-83. R	1883-84. R	Difference. R
75. *Expenditure*—Provincial	1,10,47,649	32,77,064	—77,70,585
Local .	...	36,65,784	+36,65,784
TOTAL .	1,10,47,649	69,42,848	—41,04,801

40.—State Railway (Capital Account).

	1882-83.	1883-84.	Difference.
	R	R	R
76. Expenditure . .	18,49,463	—27,60,039	— 9,10,576

The details of the totals are thus arrived at (F. R. A., 1882-83, p. 9, 120: 1883-84, p. 9, 114):—

	1882-83.	1883-84.
	R	R
Sonapur-Diamond Harbour . . .	11,81,226	—22,36,459
Parbatipur-Dinagepur	4,85,790	— 6,88,623
Kawnia-Dhurla	23,640	49,968
Northern Bengal Extension . . .	28,967	...
Chittagong-Daoodkundy . . .	28,568	34,692
Tarkessur Survey	12,925	6,197
Sultanpur-Bogra Survey . . .	...	1,376
Tirhoot Railway Extension . . .	26,989	5,138
Deoghur Tramway	7,762	...
Behar-Assam Survey	...	6,937
Share of Secretariat Establishment .	53,596	57,605
Calcutta Central Railway Station . .	...	230
Howrah-Ampta Railway . . .	...	2,900
TOTAL . .	18,49,463	—27,60,039

41.—State Railways (Working and Maintenance).

77. This includes only the working charges of the Kawnia-Dhurla Railway which amounted to R1,19,370 in 1882-83 and to R1,00,748 in 1883-84 as follows (F. R. A., 1882-83, p. 9, 121: 1883-84, p. 9, 115):—

	R	R
Maintenance	11,727	12,682
Locomotive Expenses	11,923	11,248
Carriage and Wagon Expenses . . .	3,193	2,580
Traffic Expenses	7,170	8,431
General Charges and Miscellaneous, including Steam Boat Service	55,379	65,807
TOTAL . .	90,392	1,00,748

42.—Subsidised Railways.

	1882-83	1883-84	Dffierence.
	R	R	R
78. Expenditure	10,600	39,723	+29,123

This represents the cost of land taken up for the Tarkessur railway, which is leased to the railway at a pepper corn-rent for 99 years. The railway was opened for traffic in 1884-85 (F. R. A., 1882-83, p. 9, 121, 1883-84, p. 115).

44.—Irrigation and Navigation.

	1882-83.	1883-84.	Difference.
	R	R	R
79. Expenditure	23,67,231	11,77,816	—11,89,415

Broadly, the expenditure was thus distributed (F. R. A., 1882-83, p. 8, 127: 1883-84, p. 8, 121) :—

Irrigation and Navigation (Provincial)—	1882-83 R	1883-84. R
Calcutta Canals	10,33,632	3,72,921
Orissa Coast Canal	7,99,557	3,54,277
Sarun Project	74,026	19,397
Nuddea River	1,16,674	1,25,275
Tidal creeks in Orissa	30,355	11,648
Eden Canal	1,49,729	1,07,129
Teur project	...	73,800
Midnapore Tuccavee Embankments	66,320	48,398
Sarun Tuccavee Embankments	76,938	64,971
S. S. "*Sir A. Cotton*"	20,000	...
TOTAL	23,67,231	11,77,816

The following table explains the details of the totals given above :—

1882-83.						Details.	1883-84.					
Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous.	Total.		Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous.	Total.
R	R	R	R	R	R		R	R	R	R	R	R
6,50,548	1,16,955	2,16,623	44,372	5,134	10,33,632	Calcutta Canals	1,00,519	1,30,213	1,04,597	23,685	13,907	3,72,921
6,54,984	...	1,50,645	901	—6,973	7,99,557	Orissa Coast Canal	3,26,227	...	77,333	1,156	—60,439	3,54,277
40,653	29,828	16,210	—3086	—9,579	74,026	Sarun Project	3,586	20,659	5,576	—517	—9,907	19,397
5,663	58,159	32,910	23,499	—1,557	1,16,674	Nuddea Rivers	1,031	82,513	40,336	—1,502	2,897	1,25,275
24,394	...	5,611	350	...	30,355	Tidal creeks in Orissa	9,356	...	2,152	140	...	11,648
1,06,753	12,059	27,080	3,887	...	1,49,729	Eden Canal	69,253	14,666	19,259	3,951	...	1,07,129
...	...	...	...	...	...	Teur project	71,756	1,495	486	63	...	73,800
						Tuccavee Embankments.						
...	52,827 (a)	11,936	1,657	...	66,320	Midnapore	...	39,114	8,213	1,071	...	48,398
2,970	69,967	3,526	476	...	76,938	Sarun	1,645	18,934	4,490	586	39,316	64,971
.	...	...	20,000	...	20,000	S.S. "*Sir A. Cotton*"	...	...	...	...	...	...
14,85,065	3,37,795	4,64,490	91,956	—12,975	23,67,231		5,93,373	3,07,594	2,62,442	28,633	—14,326	11,77,816

(a) Includes R56,615 written back from Tuccavee account.

46.—*Civil Buildings, Roads, and Services.*

	1882-83. R	1883-84. R	Difference. R
80. *Expenditure*—Provincial	67,28,888	47,18,816	—20,10,072
Local	36,80,007	36,65,784	—14,223
TOTAL	1,04,08,895	83,84,600	—20,24,295

These may be analysed as follows (F. R. A., 1882-83, p. 8, 143: 1883-84, p. 8, 136) :—

	1882-83. R	1883-84. R	Difference. R
Provincial—			
In charge, Civil Officers	37,298	1,34,982	—97,684
Refunds	9,381	8,729	—652
TOTAL	46,679	1,43,711	—97,032
In charge, P. W. Officers	66,82,209	45,75,105	—21,07,104
TOTAL	67,28,888	47,18,816	—20,10,072
Local—			
In charge, Civil Officers	36,80,007	36,65,784	—14,223
TOTAL	1,04,08,895	83,84,600	—20,24,295

The details of these totals may be shown as follows :—

	R	R
Provincial—		
In charge, P. W. Officers—		
Original Works—		
Civil Buildings	31,55,351	14,69,204
Communications	5,54,572	3,29,106
Miscellaneous Public Improvements	91,788	1,81,243
Repairs—		
Civil Buildings	4,36,378	3,81,694
Communications	10,04,965	8,93,253
Miscellaneous Public Improvements	61,361	63,055
Establishment	9,74,530	9,99,743
Tools and Plant	1,56,490	40,283
Suspense	2,46,774	2,17,524
TOTAL P. W. D.	66,82,209	45,75,105

	1882-83. R	1883-84. R
In charge, Civil Department—		
Provincial Ferries—		
Establishment	4,262	4,384
Contingencies	3,410	4,499
Maintenance	14,526	4,936
Compensation for ferries unused	2,159	3,404
Petty construction and repairs	3,726	5,534
Contributions	9,215	1,12,225
Refunds	9,381	8,729
Total Civil Department	46,679	1,43,711
TOTAL PROVINCIAL	67,28,888	47,18,816

	1882-83. R	1883-84. R
Local—		
In charge of P. W. Officers—		
Communications	14,430	17,020
Establishment	3,320	3,912
Tools and Plants	222	252
Total P. W. D.	17,972	21,184
In charge, Civil Department—		
Original Works	13,37,825	11,92,648
Repairs	17,45,533	18,50,265
Establishment	5,45,504	5,63,988
Tools and Plant	30,091	34,403
Ferry Tolls	3,082	3,296
Total Civil Department	36,62,035	36,44,600
TOTAL LOCAL	36,80,007	36,65,784
GRAND TOTAL	1,04,08,895	83,84,600

Section L.—Exchange on Transactions with London.

49.—Exchange.

	1882-83. R	1883-84. R	Difference. R
Expenditure	—45,541	—34,996	—10,545

81. The figures of 1882-83 include an adjustment on account of 1881-82 appertaining to the Bruce legacy. The credit adjustments in 1883-84 are chiefly on account of stores supplied to Provincial Railways (F. R. A., p. 164).

Section M.—Provincial Adjustments.

82. These will best be explained by the following statement (F. R. A., 1882-83, p. 174-76: 1883-84, p. 166-67):—

Receipts. 1882-83.	Receipts. 1883-84.		Outgoings. 1882-83.	Outgoings. 1883-84.
R	R	*Provincial.*	R	R
2,95,25,442	2,98,47,823	Revenue . . .	47,08,938	48,27,307
...	—35,86,529	Reduction for Provincial Capital Expenditure.	...	...
...	94	Post Office, Telegraph .	...	2,814
39,30,316	37,47,730	Civil Departments . .	2,09,37,144	2,12,35,355
8,17,366	9,78,298	Miscellaneous . .	26,83,310	24,38,558
49,30,558	51,53,121	Productive Public Works (Revenue Account.) .	65,97,974	72,23,046
16,65,038	17,23,769	Ordinary Public Works .	1,10,75,556	32,77,064
...	...	Transfers to Local . .	2,61,908	3,20,431
4,08,68,720	3,78,64,306		4,62,64,830	3,93,24,575
		Local.		
37,98,078	39,81,516	Revenue . . .	2,60,987	2,93,965
29,286	14,854	Post Office, Telegraph .	3,15,669	3,19,802
68,027	94,431	Civil Departments . .	1,61,520	1,86,903
2,16,770	3,25,851	Miscellaneous . . .	58,894	60,073
11,432	14,382	Ordinary Public Works .	36,80,405	36,65,784
2,61,908	3,20,431	Transfers from Provincial .	...	...
43,85,501	47,51,465		44,77,475	45,26,527
4,52,54 221	4,26,15,771	TOTAL BOTH .	5,07,42,305	4,38,51,102
Deficit . . .		. . . . .	—54,88,084	—12,35,331

As noted in the 'Appropriation Report' for 1883-84, the Bengal Government is drawing rapidly on its accumulations; but as the amount taken is less than the amount of revenue it has given up for expenditure on Productive works, its ordinary expenditure has been within its means.

83. To show how these increases in expenditure over the receipts have affected the balances, I give the following statement (F. R. A., 1882-83, p. 176: 1883-84, p. 168):—

	Provincial.	Local.	Debt.	Total.
	R	R	R	R
Balance, 31st March 1882 .	75,43,011	16,37,590	—41,515	91,39,086
Deficit, 1882-83 . .	—53,96,110	—91,974	—12,542	—55,00,626
Balance, 31st March 1883 .	21,46,903	15,45,617	—54,057	36,38,463
Add .	...	1,58,939	—1,58,939	...
TOTAL .	21,46,903	17,04,556	—2,12,996	36,38,463
Deficit, 1883-84 . .	—14,60,269	+2,24,937	+28,344	—12,06,988
Balance, 31st March 1884 .	6,86,634	19,29,493	—1,84,652	24,31,475

Thus, in two years the expenditure has exceeded the receipts on the combined account by R67,07,611, and the balance under Provincial is now very low indeed and requires careful nursing.

84. The following statement shows the details of the transfers from 'Provin-

cial' to 'Local' during the year 1883-84, chiefly to the 'District Road Fund, and 'District Road Account':—

District Road Fund—	R
Backergunge	10,038
Balasore	17,972
Bancoorah	2,450
Bhaugulpore	15,272
Bograh	567
Cuttack	1,301
Dacca	967
Darjeeling	2,341
Dinagepore	5,000
Furreedpore	914
Gya	2,218
Jessore	10,000
Julpigooree	65,133
Lohardugga	530
Maunbhoom	250
Midnapore	11,182
Monghyr	11,220
Mozufferpore	10,000
District Road Fund—Contd.—	R
Nuddea	1,939
Pooree	4,065
Pubna	15,088
Rajshahye	218
Shahabad	31,595
24-Pergunnahs	3,365
Total District Road Fund	2,23,625
District Road Account—	
Chittagong H. T.	15,000
Doomka	71,806
Singhbhoom	10,000
Total District Road Account	96,806
Total details of Local Contributions	3,20,431

Debt and Remittance.

85. The preceding paragraphs explained the receipts and outgoings on account of service heads appertaining to the revenue and expenditure of the year. We shall now review the 'Debt and Remittance' heads and explain the receipts and outgoings giving the balances on our books on the 31st March 1884 as compared with those of the 31st March 1883.

Section O.—Permanent Debt.

86. Under this section credits on account of 'Government Stock Notes' occur (F. R. A., 1882-83, p. 195: 1883-84, p. 186):—

	R	R
Issued up to 31st March 1883	1,58,200	
Issued during 1883-84	61,937	
Total on the books on 31st March 1884		2,20,137

Section P.—Unfunded Debt.

87. *Savings Banks Deposits (F. R. A., 1882-83, p. 199: 1883-84, p. 191).*

	1882-83.				1883-84.		
	Balance, 1st April 1882.	Receipts, 1882-83.	Outgoings, 1882-83.	Balance, 1st April 1883.	Receipts, 1883-84.	Outgoings, 1883-84.	Balance, 1st April 1884.
	R	R	R	R	R	R	R
Presidency Bank	34,74,302	19,23,108	20,72,743	33,24,667	17,15,866	20,96,612	29,43,921
District Banks	26,09,937	11,96,967	10,95,300	27,11,604	11,50,667	12,19,882	26,42,389
TOTAL	60,84,239	31,20,075	31,68,043	60,36,271	28,66,533	33,16,494	55,86,310

The balance at the close of the year 1883-84 was less than that at the close of the year 1882-83 by R4,49,961 due to the competition of the 'Post Office Savings Banks,' and of this R3,80,746 fell under the 'Presidency Bank' and R69,215 under the 'District Savings Banks.'

Section Q.—Deposits and Advances.

88. This section includes—

	1882 83.	1883-84	Difference.
	R	R	R
a. Separate Funds Balance	1,42,998	3,90,202	+2,47,204
b. Deposits	79,12,764	78,10,140	—1,02,624
c. Advances repayable	—7,66,110	—11,03,827	—3,37,717
d. Suspense	—7,32,355	—7,26,191	+6,164

Qa.—Separate Funds.

89. Under this head are included 'Excluded Local Funds,' of which the following table shows the receipts, outgoings, and balances for the two years (F. R. A., 1882-83, p. 200: 1883-84, p. 192) :—

	1882-83.			1883-84.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
I.—Cantonment Funds	,959	43,408	40,434	11,933	84,183	63,677	32,439
II.—Police Funds	1,661	5,673	6,019	1,315	5,553	4,515	2,353
III.—Marine Funds	—7,672	1,86,305	1,61,051	17,582	1,89,587	1,64,898	42,271
IV.—Educational Funds	3,21,083	1,03,841	3,87,187	37,737	2,77,738	54,270	2,61,205
V.—Medical and Charitable Funds	71,960	62,953	87,788	47,125	58,435	1,11,620	—6,060
VI.—Public Works Funds	—27,346	64,684	23,340	13,998	1,02,210	32,490	83,718
VII.—Miscellaneous Funds	25,061	2,02,785	2,14,538	13,308	1,69,594	2,08,626	—25,724
TOTAL	3,93,706	6,69,649	9,20,357	1,42,998	8,87,300	6,40,096	3,90,202

The history of each of these funds is given in my 'Report on the Balances' on the books of this office for the year 1883-84, a copy of which was forwarded on the 14th January 1885 to the Government of Bengal. The surplus of receipts over expenditure during 1883-84 amounted to R2,47,204.

90. The following statement gives all the details that are required here :—

Statement showing the State of each of the Excluded Local Funds on 31st March 1884.

NAMES OF FUNDS.	Balance on 1st April 1883.	Receipts.	Total.	Expenditure.	Balance on 31st March 1884.
	R	R	R	R	R
Police Funds.					
Railway Police Clothing	1,315	5,553	6,868	4,515	2,353
Marine Funds.					
Hospital Port Dues	21,706	82,762	1,04,468	60,476	43,992
Balasore Port	—8,773	9,229	456	10,452	—9,996
Cuttack and Pooree Ports	—861	16,255	15,394	11,103	4,291
Chittagong Port	5,510	81,341	86,851	82,867	3,984
Education Funds.					
Hindu College	19,807	4,415	24,222	3,295	20,927
Durga Churn Law's Scholarship	1,794	3,004	4,798	2,854	1,944
Jogiara Estate	415	1,027	1,442	1,427	15
Vizianagram Scholarship	2,955	...	2,955	1,181	1,774
Behary Lall Mookerjee's Endowment	3,531	7,029	10,560	8,871	1,689
Prosunno Nath Roy	—1,469	7,510	6,041	6,759	—718
Mirza Mohamed Hossein's Endowment	135	2,538	2,673	2,538	135
Prince of Wales' Reception	10,542	7,819	18,361	14,344	4,017
Bruce Legacy	27	2,44,396	2,44,423	13,001	2,31,422
Medical and Charitable Funds.					
Pilgrims' Lodging-house	12,142	17,569	29,711	26,719	2,992
Prince Golam Mohamed's Trust	7,351	17,926	25,277	15,977	9,300
Bengal Charitable Relief	19,276	1,325	20,601	45,028	—24,427
Chinsurah Poor	1,722	1,813	3,535	1,765	1,770
Balasore Pilgrim Hospital	2,297	1,113	3,410	879	2,531
Choonee Lall Seal's Dispensary	2,165	2,000	4,165	2,028	2,137
Unno Chutter Fund	—928	2,215	1,287	1,650	—363
Mitford Hospital	3,100	14,474	17,574	17,574	...
Public Works Funds.					
Darjeeling Improvement	6,393	30,722	37,115	30,023	7,092
Wahabee Fund	5,032	69,056	74,088	1,964	72,124
Juggernauth Road	12,573	2,432	5,005	503	4,502
Miscellaneous Funds.					
Zoological Gardens	4,907	47,491	52,398	52,277	121
Burial Board	1,131	11,884	13,015	10,898	2,117
Moshin Endowment	7,270	1,10,219	1,17,489	1,45,451	—27,962
Cantonment Fund	11,933	84,183	96,116	63,677	32,439
GRAND TOTAL	1,42,998	8,87,300	10,30,298	6,40,096	3,90,202

Qb.—Deposits.

91. The balance under this head on the 31st March 1884 comprises two items :—

	R
A.—Civil Deposits	78,10,140
B.—Balances of the Local Government	24,42,271

The 'Civil Deposits' include the following items, of which the receipts, outgoings, and balances are also given :—

	1882 83.			1883-84.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Revenue Deposits . .	21,67,932	37,26,635	36,34,039	22,60,528	35,81,809	32,62,992	25,79,345
Civil Courts' Deposits. .	41,24,218	72,40,409	77,93,751	35,70,876	70,10,453	76,00,985	29,80,344
Criminal Courts' Deposits .	1,61,557	1,41,831	1,73,294	1,30,094	1,41,102	1,57,546	1,13,650
Personal Deposits . .	12,22,739	62,98,183	62,83,285	12,37,637	60,12,741	59,61,809	12,88,569
General Deposits . .	1,26,356	21,41,229	20,62,029	2,05,556	19,99,477	20,14,806	1,90,227
Municipal Funds	3,57,701	16,06,655	15,05,614	4,58,742	17,72,222	17,01,731	5,29,233
Trust Interest Funds . .	1,93,468	12,65,437	14,09,574	49,331	9,31,090	8,51,649	1,28,772
Deposits for Government Loans	...	...	...	...	10,100	10,100	...
TOTAL .	83,53,971	2,24,20,379	2,28,61,586	79,12,764	2,14,58,994	2,15,61,618	78,10,140

The details of each of these sub-heads are given in the report already referred to (F. R. A., 1882-83, p. 202: 1883-84, p. 194). It may, however, be noted that the surplus of receipts over expenditure under 'Municipal Funds' during the year 1883-84 amounted to R70,491.

92. B.—Balances of the Local Government on the 31st March 1884 R24,42,271—

The details are as follows :—	R
1. At credit of the Local Government on account of Provincial services	6,86,635
2. At credit of Incorporated Local Funds . . .	19,40,289
TOTAL .	26,26,924
Deduct—At debit of Incorporated Local Funds Debt Account	1,84,653
NET CREDIT .	24,42,271

The credit to Provincial is thus arrived at—

	R	R
Opening Balance, 1883-84		21,46,903
Provincial Revenue, 1883-84 . . .	3,15,75,666	
Receipts in P. W. D., including receipts on account of State Railways, &c., not adjusted on the Civil Books	62,88,641	
		3,78,64,307
TOTAL .	...	4,00,11,210
Provincial expenditure, 1883-84 . . .	3,27,19,952	
Provincial expenditure, 1883-84, on account of P. W. D., including State Railways, &c., not adjusted on the Civil Books . .	66,04,623	
		3,93,24,575
Closing Balance, 1883-84 .	...	6,86,635

93. The balance of 'Incorporated Local Funds' amounted to R15,09,532 at the end of 1882-83, to which has been added the surplus of receipts over ex-

penditure in 1883-84, amounting to R2,53,282, giving a total of R17,62,814 as follows :—

Fund.	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance
Service Funds.	R	R	R		R
District Road Fund	13,56,751				
Adjustment made in the Opening Balance of 1883-84	1,82,138				
	15,38,289				
Ditto ditto ditto	—9,540				
	15,28,749	42,10,452	57,39,201	40,82,583	16,56,618
District Road Account	19,877				
Adjustment made in the Opening Balance of 1883-84	—5,226				
	14,651				
Ditto ditto ditto	2,362				
	17,013	97,673	1,14,686	61,645	53,041
District Post Fund	1,28,540	3,48,909	4,77,449	3,23,417	1,54,032
Inland Labour Transport Fund	41,049	94,431	1,35,480	58,882	76,598
	15,45,617				
	1,69,734				
	17,15,351	47,51,465	64,66,816	45,26,527	19,40,289
Suspense Account.					
District Road Fund	45,966				
Adjustment made in the Opening Balance of 1883-84	1,64,166				
	—2,10,132	11,78,006	9,67,874	11,49,239	—1,81,365
District Road Account	—7,825				
Adjustment made in the Opening Balance of 1883-84	+5,225				
	—2,600	15,913	13,313	16,266	—2,953
Inland Labour Transport Fund	265	180	—85	250	—335
Total Suspense	—54,056				
Adjustment made in the Opening Balance of 1883-84	—1,58,941				
	—2,12,997	11,94,099	9,81,102	11,65,755	—1,84,653
Total Service Head and Suspense	15,09,532	59,45,564	74,55,096	56,92,282	17,62,814

Qc.—Advances Repayable.

94. This head includes the following items :—

	1882-83.			1883-84.			
	Opening Balance.	Receipts.	Outgoings	Opening Balance	Receipts.	Outgoings	Closing Balance
	R	R	R	R	R	R	R
Advances Recoverable, Civil	—19,423	1,12,346	1,04,941	—12,018	74,389	1,59,415	—97,044
Special Advances	..	.	.	.	...	1,781	—1,781
Forest Advances	—19,061	1,90,959	1,90,220	—18,328	2,12,516	2,16,868	—22,680
Revenue Advances	—5,41,291	2,99,340	2,14,167	—4,56,118	2,17,665	2,59,641	—4,98,094
Other Advances		33	72	—39	39	..	.
Opium Advances	—82,608	49,650	61,309	—94,267	56,014	1,12,119	-1,50,372
Famine Advances Account	..	50	50		480	480	..
Permanent Advances	—79,964	2,947	4,891	—81,908	3,464	6,692	—85,136
Account with Native States	—46,362	3,16,421	3,31,891	—61,832	3,11,273	4,61,561	—2,12,120
Coinage Account	—77,100	63,220	27,720	—41,600	5,000		—36,600
Total	—8,65,809	10,34,966	9,35,267	—7,66,110	8,80,840	12,18,557	-11,03,827

To this sub-section also belong the following 'Suspense' items :—

Suspense.	1882-83.			1883-84.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts	Outgoings	Closing Balance
	R	R	R	R	R	R	R
Suspense Account	76,901	2,78,267	3,19,083	36,085	2,88,697	2,96,225	+28,557
Pre-audit Cheques	40,341	1,55,35,248	1,55,09,625	65,964	1,56,73,816	1,56,96,835	+42,945
Civil Departmental Balance	—7,44,063	26,98,763	27,89,104	—8,34,404	26,12,586	25,75,875	—7,97,693
Total	—6,26,821	1,85,12,278	1,86,17,812	—7,32,355	1,85,75,099	1,85,68,935	—7,26,191

Section R.—Loans to Municipalities, &c.

95. These consist of loans to the Presidency Municipality, including, Port Trust, to Mofussil Municipalities, District and Local Committees, and to landholders and other notabilities (F. R. A., 1882-83, p. 206: 1883-84, p. 197) :—

	Balance outstanding 31st March 1883.	Amount advanced.	TOTAL.	Repaid.	Balance outstanding 31st March 1884.	Interest received and credited as revenue.
	R	R	R	R	R	R
I.—Presidency Corporation, including Port Trust	1,55,85,724	50,000	1,56,35,724	7,14,742	1,49,20,982	6,70,630
II.—Mofussil Municipalities	40,525	...	40,525	4,629	35,896	1,780
III.—District and Local Committees	2,36,100	984	2,37,084	...	2,37,084	...
IV.—Landholders and others	21,133	...	21,133	...	21,133	...
TOTAL	1,58,83,482	50,984	1,59,34,466	7,19,371	1,52,15,095	6,72,410

The character of these loans have been sufficiently explained in the 'Report on the Balances of 1883-84' already referred to. The details are as follows :—

Loans outstanding at the beginning and end of the year 1883-84.

	Municipalities Debt on 1st April 1883.		Municipalities Debt on 31st March 1884.
	R		R
Calcutta Municipality	72,64,423	Calcutta Municipality	71,07,194
Do. Port Trust	50,67,967	Do. Port Trust	49,68,787
Do. Port Fund	17,65,000	Do. Port Fund	17,65,000
Hooghli Bridge	14,88,334	Hooghli Bridge	10,80,001
Canning Municipality	2,36,100	Canning Municipality	2,36,100
Darjeeling Do.	36,704	Darjeeling Do.	35,286
Burdwan Do.	2,601	Burdwan Do.	...
Arrah Do.	1,220	Arrah Do.	610
Tenduk Palgar	21,133	Tenduk Palgar	21,133
Mirza Mahomed Hossein Trust Fund	...	Mirza Mahomed Hossein Trust Fund	984
TOTAL	1,58,83,482	TOTAL	1,52,15,095

Section T.—Remittances.

96. These may be divided into—

(*A*) Remittances between districts.
(*B*) Accounts between Presidencies.

The first head appears under two forms—

(*a*) Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General.
(*b*) Remittances by Bills.

Under (*a*) the following items appear :—

	1882-83.			1883-84.		
	Receipts.	Outgoings.	Balance.	Receipts.	Outgoings.	Balance.
	R	R	R	R	R	R
Cash Remittances between Treasuries	4,18,03,911	4,18,03,678	233	5,44,47,789	5,44,47,843	—54
Forest Remittances	10,01,467	10,09,927	—8,460	9,51,426	9,84,212	—32,786
Customs Remittances	2,03,07,964	2,03,08,032	—68	...	...	...
Opium Remittances	1,05,78,075	1,05,71,446	6,629	74,31,688	74,26,269	5,419
TOTAL	7,36,91,417	7,36,93,083	—1,666	6,28,30,903	6,28,58,324	—27,421

This left a debit balance on the books on the last day of March 1883 of ₹1,666 and on the last day of March 1884 of ₹27,421, which are explained elsewhere and have since been adjusted.

Under (*b*) there was a credit balance of ₹4,19,692 at the end of 1882-83 and of ₹5,41,636 at the end of 1883-84 in course of adjustment—

	1882-83.	1883-84.
	₹	₹
Receipts	94,41,881	1,11,99,325
Outgoings	94,41,275	1,10,77,381
Difference	606	1,21,944

97. *Other Departmental Accounts.*

	1882-83.			1883-84.		
	Receipts.	Outgoings.	Balance.	Receipts.	Outgoings.	Balance.
	₹	₹	₹	₹	₹	₹
India	51,79,350	5,11,35,777	—4,59,56,427	52,60,243	77,71,981	—25,11,738
Central Provinces	2,27,521	4,630	2,22,891	11,19,306	11,717	11,07,589
British Burma	28,376	25,002	3,374	33,655	19,946	13,709
Assam	42,75,702	18,99,086	23,76,616	48,58,259	2,66,652	45,91,607
North-Western Provinces and Oudh	1,24,87,727	6,24,936	1,18,62,791	1,09,57,936	3,55,674	1,06,02,262
Punjab	59,354	80,565	—21,211	82,861	16,448	66,413
Madras	42,224	4,312	37,912	42,015	5,934	36,081
Bombay	7,17,907	19,683	6,98,224	12,10,829	6,987	12,03,842
TOTAL	2,30,18,161	5,37,93,991	—3,07,75,830	2,35,65,104	84,55,339	1,51,09,765

Departmental accounts show recoveries and payments made in Bengal on account of the Civil Departments of the different Provinces and Governments. The large difference between the outgoings of 1882-83 and 1883-84 against India is due to the change of the procedure in accounting for the remittances to the Reserve Treasury. Until September 1882 such remittances were debited gross to India, but the mode of adjustment has since been changed.

98. *Accounts between Civil and other Departments.*

	1882-83.			1883-84.		
	Receipts.	Outgoings.	Balance.	Receipts.	Outgoings.	Balance.
	₹	₹	₹	₹	₹	₹
Account between Civil and Post Office	87,16,277	83,06,687	4,09,500	97,29,244	92,42,132	4,87,112
" " " " Telegraph	18,05,498	2,86,385	15,19,113	17,32,654	3,31,066	14,01,588
" " " " Marine	2,55,548	13,91,695	—11,36,147	2,25,107	9,02,834	—6,77,727
" " " " Guaranteed Railways.	82,121	11,80,618	—10,98,497	...	...	
" " " " Military, Bengal	3,70,984	25,41,439	—21,70,455	2,53,407	24,55,354	—22,01,947
" " " " Military, Madras	1,190	1,97,636	—1,96,446	2,995	2,12,388	—2,09,393
" " " " Military, Bombay	149	17,887	—17,738	12	17,617	—17,605
" " " " Public Works Ordinary and Railway.	1,49,60,572	2,86,36,445	—1,36,75,873	64,93,933	2,19,27,812	—1,54,33,879
TOTAL	2,61,92,339	4,25,58,792	1,63,66,453	1,84,37,352	3,50,89,203	—1,66,51,851

Accounts current between Civil and other Departments give the receipts and disbursements on account of the different Departments at the Bengal Treasuries. The accounting of the Guaranteed Railway transactions in Bengal has been discontinued since 1883-84. The Examiner of Public Works Accounts, Bengal, under the arrangement made in January 1883, no longer communicates in his monthly accounts current the receipts and disbursements on account of the Bengal Provincial Public Works in the Public Works Department.

99. *Remittance Account between England and India.*

	1882-83.			1883-84.		
	Receipts.	Outgoings.	Balance.	Receipts.	Outgoings.	Balance.
	R	R	R	R	R	R
Her Majesty's Imperial Government .	2,20,837	1,352	1,19,485	2,47,436	3,331	2,44,105
" " Indian Government, London.	1,31,953	697	1,31,256	1,70,887	2,13,921	—43,034
TOTAL .	3,52,790	2,049	2,50,741	4,18,323	2,17,252	2,01,071

These transactions are recoveries and payments made in Bengal on account of the Secretary of State for India.

Section V.—Cash Balance.

100. The cash balance in the Treasuries was as follows (F. R. A., 1882-83, p. 219: 1883-84, p. 211):—

	R
On 31st March 1883	2,18,04,954
" " " 1884	2,10,67,389
Difference .	7,37,565

E. F. T. ATKINSON,
Accountant General.

THE TREASURY, CALCUTTA;
15th April 1885.

Appendix A.

BENGAL.

Receipts, 1883-84.

MAJOR HEADS.

Heads of Revenue.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
Principal Heads of Revenue.	R	R	R	R
I. Land Revenue	2,87,24,976	91,93,742	...	3,79,18,718
II. Opium	6,90,82,584	...	...	6,90,82,584
III. Salt	1,81,97,994	99,984	...	1,82,97,978
IV. Stamps	62,88,457	62,88,457	...	1,25,76,914
V. Excise on Spirits and Drugs	52,12,696	52,12,696	...	1,04,25,392
VI. Provincial Rates	...	38,14,746	39,81,516	77,96,262
VII. Customs	35,05,690	54,224	...	35,59,914
VIII. Assessed Taxes	7,58,798	7,58,797	...	15,17,595
IX. Forest	3,47,167	3,47,167	...	6,94,334
X. Registration	4,91,480	4,91,481	...	9,82,961
Total	13,26,09,842	2,62,61,294	39,81,516	16,28,52,652
Post Office, Telegraph, and Mint.				
XII. Post Office	...	...	14,854	14,854
XIII. Telegraph	...	94	...	94
Total	...	94	14,854	14,948
Receipts by Civil Departments.				
XV. Law and Justice	...	14,09,697	...	14,09,697
XVI. Police	...	5,62,803	...	5,62,803
XVII. Marine	...	8,96,260	...	8,96,260
XVIII. Education	...	5,31,648	...	5,31,648
XIX. Medical	...	1,41,756	...	1,41,756
XX. Scientific and other Minor Departments	...	2,05,566	94,431	2,99,997
Total	...	37,47,730	94,431	38,42,161
Miscellaneous.				
XXI. Interest	6,99,397	67,614	58,201	8,25,212
XXII. Receipts in aid of Superannuation, &c.	2,522	75,347	...	77,869
XXIII. Stationery and Printing	...	1,20,715	...	1,20,715
XXIV. Miscellaneous	74,729	7,14,622	2,67,650	10,57,001
Total	7,76,648	9,78,298	3,25,851	20,80,797
Revenue from Productive Public Works.				
XXV. State Railways (Gross Earnings)	...	39,83,280	...	39,83,280
XXVIII. Irrigation and Navigation (Direct Receipts)	...	11,69,841	...	11,69,841
Total	...	51,53,121	...	51,53,121
Receipts on account of Public Works not classed as Productive.				
XXIX. State Railways	...	1,40,794	...	1,40,794
XXX. Subsidised Railways	...	...	...	...
XXXI. Irrigation and Navigation	...	7,92,338	14,133	8,06,471
XXXIII. Civil Buildings, Roads, and Services	...	7,90,637	249	7,90,886
Total	...	17,23,769	14,382	17,38,151
TOTAL REVENUES	13,33,86,490	3,78,64,306	44,31,034	17,56,81,830

Appendix B.

Outgoings, 1883-84.

MAJOR HEADS.

Heads of Expenditure.	Bengal. Imperial.	Bengal. Provincial.	Bengal. Local.	Total.
	R	R	R	R
Interest.				
1. Interest on ordinary debt	7,236	...	...	7,236
2. Interest on other obligations	2,16,400	...	...	2,16,400
Total	2,23,636	...	...	2,23,636
Direct Demands on the Revenues.				
3. Refunds and Drawbacks	4,72,907	1,42,429	24,598	6,39,934
4. Assignments and Compensations	1,09,863	...	...	1,09,863
Charges in respect of collections, viz.—				
5. Land Revenue	1,64,540	33,03,038	...	34,67,578
6. Opium (including cost of production)	1,85,10,238	...	...	1,85,10,238
7. Salt (including cost of production)	24,845	18,320	...	43,165
8. Stamps	2,20,350	2,20,350	...	4,40,700
9. Excise	1,36,147	1,36,147	...	2,72,294
10. Provincial Rates	...	...	2,69,367	2,69,367
11. Customs	...	4,85,898	...	4,85,898
12. Assessed Taxes	48,342	48,343	...	96,685
13. Forest	1,93,850	1,93,849	...	3,87,699
14. Registration	2,78,934	2,78,933	...	5,57,867
Total	2,01,60,016	48,27,307	2,93,965	2,52,81,288
Post Office, Telegraph, and Mint.				
15. Post Office	...	...	3,19,802	3,19,802
16. Telegraph	...	2,814	...	2,814
Total	...	2,814	3,19,802	3,22,616
Salaries and Expenses of Civil Departments.				
18. General Administration	2,92,761	15,45,027	1,28,213	19,66,001
19. Law and Justice	...	93,18,108	...	93,18,108
20. Police	...	45,85,892	...	45,85,892
21. Marine (including River Navigation)	...	8,69,143	...	8,69,143
22. Education	...	31,55,409	...	31,55,409
23. Ecclesiastical	2,03,496	...	...	2,03,496
24. Medical	...	13,63,644	14,521	13,78,165
25. Political	31,666	447	...	32,113
26. Scientific and other Minor Departments	6,200	3,97,685	44,169	4,48,054
Total	5,34,123	2,12,35,355	1,86,903	2,19,56,381
Miscellaneous Civil Charges.				
27. Territorial and Political Pensions	10,44,019	...	...	10,44,019
28. Civil Furlough and Absentee Allowances	...	...	...	...
29. Superannuation Allowances and Pensions	...	11,40,086	474	11,40,560
30. Stationery and Printing	4,82,454	9,27,844	27,151	14,37,449
31. Miscellaneous	48,155	3,70,628	32,448	4,51,231
Total	15,74,628	24,38,558	60,073	40,73,259
Carried over	2,24,92,403	2,85,04,034	8,60,743	5,18,57,180

Outgoings, 1883-84—continued.

MAJOR HEADS.

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward	2,24,92,403	2,85,04,034	8,60,743	5,18,57,180
Famine Relief and Insurance.				
32. Famine Relief	12,758	...	...	12,758
34. Protective Works—Irrigation	...	...	...	...
Total	12,758	...	...	12,758
Expenditure on Productive Public Works (Revenue Account).				
36. State Railways (Working and Maintenance)	...	23,99,062	...	23,99,062
37. Guaranteed Railways—Surplus Profits, &c.	...	...	...	...
38. Irrigation and Navigation (Working and Maintenance	...	10,69,394	...	10,69,394
39. Charges in respect of Capital—Interest on Debt	...	37,54,590	...	37,54,590
Total	...	72,23,046	...	72,23,046
Expenditure on Public Works not classed as Productive.				
40. State Railways (Capital Account)	...	—27,60,039	...	—27,60,039
41. State Railways (Working and Maintenance)	...	1,00,748	...	1,00,748
42. Subsidised Railways	...	39,723	...	39,723
44. Irrigation and Navigation	...	11,77,816	...	11,77,816
45. Military Works	...	...	...	...
46. Civil Buildings, Roads, and Services	...	47,18,816	36,65,784	83,84,600
49. Exchange on transactions with London	—34,996	...	...	—34,996
Total	2,24,64,825	3,90,04,144	45,26,527	6,59,95,496
Add—				
Contributions from Provincial to Local	...	3,20,431	...	3,20,431
" " Local to Provincial	...	...	...	...
Total	...	3,20,431	...	3,20,431
Deduct				
Contributions to Provincial from Local	...	...	...	...
" " Local from Provincial	...	...	3,20,431	3,20,431
Total	2,24,69,165	3,93,24,575	42,06,096	6,60,00,836
Surpluses	...	...	2,24,938	2,24,938
Deficits	...	—14,60,269	...	—14,60,269
	...	—14,60,269	+2,24,938	—12,35,331

Government of India Central Printing Office.—No. 20. A. G. B.—19-5-85.—100.

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PART II.

No. 922, dated Calcutta, the 4th March 1885.

From—COLMAN MACAULAY, Esq., Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Govt. of India, Finance and Commerce Department.

I AM directed to forward herewith a statement shewing the revised estimate of receipts and expenditure in Bengal for the current year 1884-85, and the budget estimate for the ensuing year 1885-86, and with reference to paragraph 5 of the Resolution of the Finance and Commerce Department, No. 1752, dated 7th December 1883, to request that the sanction of the Government of India may be accorded to the reduction of the provincial closing balance for 1885-86, which is estimated at Rs. 16,35,000, or Rs. 3,65,000 less than the prescribed minimum balance of 20 lakhs.

2. The Lieutenant-Governor has caused every item of the estimates to be scrutinized with the utmost care, in order that all expenditure that is capable of being avoided may be struck out; but he is satisfied that no further reductions are possible without serious embarrassment to the administration of the province. The partial failure of the rains has injuriously affected the excise revenue for the current year, which is now expected to amount to only 51 lakhs against an original estimate of Rs. 52,50,000. The same cause has interfered with the receipts from provincial rates, and to a smaller extent with the stamp revenue. The jute crop in Eastern Bengal has not been a full one, and the earnings of the Northern Bengal State Railway will probably be less by at least a lakh of rupees than the amount originally estimated. The total receipts of the year are now expected to be only Rs. 4,25,52,000, being less than the original estimate by Rs. 7,58,000. On the other side of the account it has been found necessary to provide for increased expenditure on account of the maintenance of the Northern Bengal State Railway and other State Railways; an expenditure of about Rs. 50,000 will have been incurred on account of famine relief; and although some savings have been effected under Law and Justice, Jails and some other heads, the balance with which the year is now expected to close, still falls short of the prescribed minimum by Rs. 1,61,000.

3. For next year the Lieutenant-Governor has been unable to estimate the total revenue of the province at a higher figure than Rs. 4,27,32,000 being an increase of only Rs. 1,80,000, over that of the current year. The changes now in progress in the excise administration of the province will probably have the effect of preventing any considerable increase in the revenue for the present; and, looking to all the circumstances, the Lieutenant-Governor considers it prudent not to adopt, for the budget estimate, any higher figure than that taken in the revised estimate for the year about to close. The estimates under all the other main heads of receipt have been carefully considered, and cannot be increased with safety; and it is possible that some reduction even may have to be made under XXV, gross earnings of State Railways. On the expenditure side no increase has been allowed which was susceptible of postponement. The education allotment has been placed at the same figure as in the current year, notwithstanding the Lieutenant-Governor's desire to give effect to the recommendations of the Education Commission. The allotment for contributions has been reduced to five lakhs, although nearly two lakhs of this represents expenditure which recurs every year and cannot be avoided. No further reduction can be made under any of the civil heads, and it would only be possible to work up to the prescribed closing balance of 20 lakhs by cutting down the grant for 46, Civil Buildings, roads and services by Public Works Department, which has been fixed at Rs. 29,25,000. This course the Lieutenant-Governor would earnestly deprecate. For the current year the Public Works Department grant was originally placed at Rs. 23,95,000, which was subseqently raised by assignments for special purposes to Rs. 25,21,000. It has only been made possible to keep the expenditure within this figure by suspending all quadrennial repairs throughout the province, by withholding the grants usually made to Civil Departments for minor works, by abandoning all projects for new works, however necessary,

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of every description whatsoever, and by stopping operations on all works already begun, wherever this could be done without incurring heavy and incommensurate loss. To repeat this course during the ensuing year would, in Sir Rivers Thompson's opinion, involve a degree of embarrassment and injury to the administration so grave as only to be justified in an extreme emergency. The Lieutenant-Governor is assured that the difficulty which is now experienced in working up to the prescribed balance is not due to any want of economy on the part of the local Government. It is due in a considerable degree to unforeseen circumstances, which are non-recurrent and temporary in their effects. In part also it is due to the fact that the heads of revenue and expenditure, which were made over to Bengal at the last Provincial Contract, have not expanded in equal proportions. The equilibrium which was established on the basis of the revised estimates of 1881-82 did not possess the elements of stability, and the result has shown that, in spite of every effort, the expenditure has tended to grow at a faster rate than the revenue. The Lieutenant-Governor trusts that these difficulties will receive full consideration by the Government of India, and that he may be permitted to adhere to the budget estimate which he has framed on the basis of a closing balance of Rs. 16,35,000.

J. B. K.—Rev. No. 5232C—30—21-7-85.

PART III.

ESTIMATE OF REFUNDS AND DRAWBACKS, 1885-86.

No. 2048C, dated Calcutta, the 19th December 1884.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 3.—REFUNDS AND DRAWBACKS.

	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals, six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue refunds	1,24,400	1,24,000	1,07,000	1,42,429	1,07,000	59,642	
Total ...	1,24,400	1,24,000	1,07,000	1,42,429	1,07,000	59,662	

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
REVENUE REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL HEADS.											
Provincial.											
rovincial rates... Public Works cess ...	5,200		5,200		6,000		31,442			2,933	The figure in 1883-84 is due to an adjustment of Rs. 22,000 for Public Works cess collections.
rovincial rates... General management of Wards' Estates...	1,000		1,000		500					1	
lt—Other than Customs and Excise duty	400		.....		.....		.....			.....	
Total ...		6,600		6,200		6,500		31,442	6,000	2,934	
DIVIDED HEADS.											
nd Revenue	22,200		22,200		19,000		*22,183			5,574	*This is the Provincial share at 32·2284 per cent. on the actuals of 1883-84.
mps ... ... Compromised suits ...	23,000		23,000		22,000		23,053			13,151	Based on actuals of three years.
mps ... ... Re-trial	1,000		1,000		1,500		1,478			2,084	Ditto ditto.
licial ... ... Spoilt stamp paper ...	10,000		10,000		.....		15,617			4,257	
licial ... ... Miscellaneous stamp refunds	20,000		20,000		38,000		27,735			8,224	Ditto ditto.
n-judicial ... Spoilt stamp paper ...	13,000		13,000		.....		.....			8,909	
n-judicial ... Miscellaneous stamp refunds	8,000		8,000		.....		.....			3,999	
cise	4,009		4,009		3,350		2,172			2,294	Ditto ditto.
essed taxes	9,950		9,950		15,000		17,298			7,860	Board's figures adopted.
est	150		150		150		57			2	
istration—Registration fees	1,500		1,500		1,500		1,394			374	Based on actuals of three years.
Total ...		1,17,800		1,17,800		1,00,500		1,10,987	1,01,000	56,728	
GRAND TOTAL ...		1,24,400		1,24,000		1,07,000		1,42,429	1,07,000	59,662	

V. LeB.—Reg. No 11747C—90—21-1-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2048C, dated the 19th December 1884, submitting the estimate of refunds and drawbacks for 1885-86.

The Accountant-General anticipates that the total refunds chargeable to Provincial revenues during the current year will not exceed Rs. 1,07,000, the sanctioned grant for that year. The Lieutenant-Governor has recently sanctioned the refund to the Maharajah of Dumraon of Rs. 78,612-10-10 on account of land revenue erroneously realized from him during the years 1870 to 1883. This refund will be divided between Imperial and Provincial in the proportion of 67·7716 and 32·2284 per cent. respectively. The revised estimate for 1884-85 will be placed at Rs. 1,29,000.

2. The estimate of refunds for 1885-86 is compared in the following table with the actual expenditure of 1883-84:—

	Estimate, 1885-86.	Actuals, 1883-84
	Rs.	Rs.
Land revenue	22,200	22,183
Salt	400	.....
Stamps	80,000	67,883
Excise	4,000	2,172
Provincial rates	6,200	31,442
Customs	.....	.....
Assessed taxes	9,950	17,298
Forests	150	57
Registration	1,500	1,394
Total ...	1,24,400	1,42,429

3. There were exceptional refunds to the extent of Rs. 22,000 in 1883-84, in consequence of the adjustment of Public Works cess collections between the districts of 24-Pergunnahs and Khoolna, and Khoolna and Jessore. This will not recur, and the refunds of Provincial Rates for 1885-86 have been estimated at Rs. 6,200 against Rs. 31,442, the amount spent in 1883-84. The Provincial share of refunds of License-Tax have been estimated at Rs. 9,950 against Rs. 17,298 paid in 1883-84. The Board are of opinion that this provision will be sufficient. The estimates under the remaining heads have generally been framed with reference to the actuals of the past year and the present year, and they are accepted except that the provision of Rs. 400 entered against Salt will be struck out, as there have been no refunds of Provincial receipts from this source since the present Financial contract came into operation. The total grant for 1885-86 will stand at Rs. 1,24,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 87-88.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th January 1885.

H. P.—Reg. No. 12036C—68—20-1-85

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ANNUAL ESTIMATES LAND REVENUE, 1885-86.

No. 2075C, dated Calcutta, the 3rd January 1885.

Memo. by E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

I.—Land Revenue.

Receipts.	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals of 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
*Percentage of Land Revenue	1,23,81,000	1,25,41,000	1,22,94,000	87,88,784	1,23,72,000	39,49,249	
Ten per cent. on collections from Government estates and estates of which the rental accrues temporarily or permanently to the State ...	4,31,000	4,31,000	4,00,000	3,69,406	4,00,000	1,16,822	
Recovery of Cesses.							
Road and Public Works cess on all ryotwari tracts and Government estates settled ryotwari ... ... Rs. 71,467							
Road and Public Works cess on all estates settled otherwise than ryotwari 67,407	.....	.....	.....	.....	.....	2,029	
1,38,874							
Deduct—Transfer to 5, Land Revenue, in reduction of road cess expenditure 1,38,874							
Total ...	1,28,12,000	1,29,72,000	1,26,94,000	91,58,190	1,27,72,000	40,68,100	

	Accountant-General figures.			Sanctioned figures.		
	Actuals of 1883-84.	Revised estimate, 1884-85	Budget estimate, 1885-86.	Actuals of 1883-84.	Revised estimate 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
*Land Revenue	3,79,18,718	3,81,18,000	3,81,60,000	3,79,18,718	3,81,18,000	3,81,60,000
Provincial share calculated at the rate of 32·2284 per cent. (fixed in the orders of the 17th March 1882)	1,22,20,596	1,22,84,821	1,22,98,357	1,22,20,596	1,22,84,821	1,22,98,357
Add—						
On account of the steamer *Undaunted* retransferred from the Imperial to the Provincial Marine, *vide* order No. 913, dated 9th April 1882	65,000	65,000	65,000	65,000	65,000	65,000
On account of Cemeteries	8,000	8,000	8,000	8,000	8,000	8,000
On account of inter-provincial adjustments	98,136	1,17,000	1,17,000	98,136	1,17,000	1,17,000
On account of charges for repair of Nizamut building at Moorshedabad, *vide* Financial Department No. 2332, dated 31st July 1883	5,100	5,100	5,100	5,100	5,100	5,100
On account of Ophthalmic Surgeon attached to the Medical College Hospital, *vide* Financial Department No. 1276, dated 6th March 1884	5,500	16,500	16,500	5,500	16,500	16,500
On account of the maintenance of the river bank within the precincts of the palace of Nawab Kadr Ali Bahadoor of Moorshedabad, *vide* Government of India, Financial Department No. 2944, dated 23rd August 1884	1,900	1,900	1,900	1,900	1,900	1,900
On account of transfer of Revenue record-room receipts and charges from Registration to Land Revenue, *vide* Government of India, Financial Department No. 3710, dated 2nd October 1884	50,000	50,000	50,000	50,000	50,000	50,000
For Civil furlough and absentee allowances	.....	.....	.....	.....	1,20,000	40,000
On account of extra process-serving establishment entertained by Collectors, *vide* Government of India, Financial Department No. 3710, dated 2nd October 1884	25,000	25,000	25,000	25,000	25,000	25,000
On account of difference of Revenue survey charges of 1882-83	6,800	.....	.....	6,753	.....	.....
On account of additional assignment for 1882-83 for extra establishment engaged by the Collectors for the service of processes	12,500	.....	.....	12,500	.....	.....
On account of the transfer of the Calcutta and South-Eastern Railway to Imperial Government	.....	.....	.....	.....	1,20,000	1,20,000
Moiety of cost of the Goom section of the Goompahar road in Darjeeling, Financial Department No. 1833, dated 3rd December 1884	.....	4,020	.....	.....	4,020	.....
	1,24,98,532	1,25,77,341	1,25,86,857	1,24,98,485	1,28,17,341	1,27,46,857
Add for rounding ...	... ...	525	9	.....	525	9
	1,24,98,532	1,25,77,866	1,25,86,866	1,24,98,485	1,28,17,866	1,27,46,866
Deduct—						
Value of jail supplies to Assam, Financial Department No. 933, dated 12th May 1884	2,500	2,500	2,500	2,500	2,500	2,500
Net savings in Customs establishment, Financial Department No. 1194, dated 29th February 1884	68,000	1,88,000	1,88,000	32,447	1,88,000	1,88,000
Annual expenditure on account of the Meteorological Department, *vide* Bengal Government No. 1016, dated 26th March 1883	17,166	15,366	15,366	17,166	15,366	15,366
Amount of railway expenditure up to end of 1882-83, formerly taken against Provincial, but now transferred to Productive Public Works	29,25,082	.....	.....	29,25,082	.....	.....
Estimated expenditure of Productive Railways	6,97,000	.....	.....	6,13,179	.....	.....
	37,09,748	2,05,866	2,05,866	35,90,374	2,05,866	2,05,866
	87,88,784	1,23,72,000	1,23,81,000	89,08,111	1,26,12,000	1,25,41,000

Grant 5.—Land Revenue.

Expenditure.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
PROVINICAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' and Deputy Commissioners', &c., establishments ...	27,39,500		27,43,280		26,75,600		26,38,152		27,22,000	13,81,059	
Charges for the management of estates the rental of which belongs permanently or temporarily to Government	3,53,000		3,27,000		3,00,000		2,87,642		3,00,000	1,57,543	
Revenue surveys	31,100		26,500		56,100		52,762		56,000	10,680	
Land settlement charges	25,200		25,200		24,100		25,485		24,000	13,399	
Allowances to district and village officers	1,64,000		1,64,000		1,61,000		1,87,625		1,61,000	74,344	
Sub-divisional establishments ...	1,15,000		1,17,000		1,16,000		1,10,657		1,16,000	56,287	
Rents, rates and taxes	1,200		1,200		2,200		1,908		2,000	625	
Petty construction and repairs ...	1,000		1,000		1,000		17		.....	.....	
		34,30,000		34,04,180		33,36,000		33,04,248	33,81,000	16,93,937	
Deduct for rounding	.....	.....	.....	180	.....	.....	.....	.....	.....	.....	
Total Provincial ...	.....	.....	.....	34,04,000	.....	.....	.....	.....	.....	.....	

GRANT 5.—LAND REVENUE—*continued.*

Numbers 1884-85	Numbers 1885-86	Details	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		REVENUE SURVEYS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DEMARCATION SURVEY.											
		Salaries.											
3	1	Assistant Superintendent or Deputy Collector	6,000				13,050		14,415			5,400	
		Establishment.											
		Clerks	4,050				9,865		8,983			4,789	
		Surveyors, Assistant and Sub-Surveyors	630				720		110			.....	
		Servants, guards, measurers and others ...	660				1,250		3,146			1,575	
		Field establishment ...	6,432				22,913		20,951			12,459	
		Temporary establishment	.....				.....		7,932			2,522	
		Survey of the ghatwali lands in Manbhoom and Bankoorah	.....		45,100		.....		.....			.....	
		Travelling expenses and allowances ...	1,200				5,710		5,093			3,277	
		Service postage stamps	.....				.....		355			143	
		Boundary pillars	.....				3,100		3,832			918	
		Miscellaneous	2,128				3,292		3,556			1,433	
		Cost of cadastral maps	19,000				19,000		19,209			.....	
		Cost of medical stores	.....				.....		59			.....	
		Mathematical stores	.....				.....		301			622	
				40,100		45,100		78,900		87,942		33,138	The survey of ghatwali lands in Bankoorah has been discontinued, and that in the Chota Nagpore Division will be brought to a close during the current year; the dearah settlement work has been estimated for six months only, and for Midnapore a little more than half the amount of the current year has been included in the estimate for 1885-86.
		Survey charges transferred from India estimate		56,000		77,000		56,000		75,769			
		Total Revenue Surveys ...		96,100		122,100		1,34,900		1,63,711	1,35,000	33,138	
		Imperial ...		65,000		95,600		78,800		1,10,949	79,000	22,458	
		Provincial ...		31,100		26,500		56,100		52,762	56,000	10,680	
		LAND SETTLEMENT CHARGES.											
1	1	Settlement officer ...		1,200		1,200		1,200		2,900		1,100	The amounts entered under these heads represent the estimates of local officers as passed by the Board of Revenue. The increase as compared with the estimate of the present year is chiefly in Chittagong, Pooree, and Pubna, against a decrease in Midnapore.
		Establishment	9,120		9,120		8,388		6,838			4,353	
		Deputy Collectors and establishments	16,751		16,751		11,591		17,100			9,192	
		Measuring establishments	16,371		16,371		22,131		6,122			2,919	
		Establishment for writing jummabundi papers	23,235		23,235		16,489		21,615			13,061	
		Temporary establishment	4,223		4,223		.....		12,537			5,894	
				69,700		69,700		55,599		64,212		35,419	
		Travelling expenses	2,700		2,700		2,197		1,342			2,405	
		Service postage stamps	363		363		300		167			60	
		Mathematical stores	.....				.....		180			95	
		Office expenses and miscellaneous ...	4,237		4,237		14,004		10,274			2,49	
				7,300		7,300		16,501		11,963		5,056	
		Total Land Settlement Charges ...		78,200		78,200		73,300		79,075	73,300	41,575	
		Imperial ...		53,000		52,000		49,200		53,590	49,300	28,176	
		Provincial ...		25,200		26,200		24,100		15,485	24,000	13,399	

GRANT 5.—LAND REVENUE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS.											
		Salaries.											
15	15	Collectors and Magistrates— 1st grade, at Rs. 2,250 each per mensem	4,05,000		4,05,000		4,05,000						
15	15	2nd grade, at Rs. 1,800 each per mensem	3,24,000		3,24,000		3,24,000						
7	7	3rd grade, at Rs. 1,500 each per mensem	1,26,000		1,26,000		1,26,000						
23	23	Joint Magistrates and Deputy Collectors— 1st grade, at Rs. 900 each per mensem	2,48,400		2,48,400		2,48,400						
11	11	2nd grade, at Rs. 700 each per mensem	92,400		92,400		92,400		12,65,979			6,12,726	
62	63	Assistant Magistrates and Collectors— 1st class, at Rs. 450 to Rs. 500 each per mensem	3,67,440		3,67,440		3,63,840						
15	8	2nd class, at Rs. 400 each per mensem ...	33,600		33,600		67,200						
...	...	Assistant Magistrates and Collectors under section 6 Vic., Chapter 3	.....		.....		.....						
231	231	Deputy Collectors and Magistrates (Uncovenanted), salaries varying from Rs. 200 to Rs. 800 each per mensem	11,34,300		11,34,300		11,31,000		11,63,789			5,66,790	
9	8	Deputy Commissioners, salaries varying from Rs. 1,000 to Rs 1,833 each per mensem ...	1,52,000		1,52,000		1,64,000						
6	6	Assistant ditto, salaries varying from Rs. 500, Rs. 700, and Rs. 800 each per mensem ...	51,600		51,600		51,600		1,62,393			82,020	
1	1	Sub-Assistant Commissioner	1,200		1,200		1,200		400			2,237	
				29,35,940		29,35,940		29,74,640		25,92,561		12,63,773	
		Deduct—Probable savings ...		1,93,660		2,28,660		2,35,680					
				27,42,280		27,07,280		27,38,960					
		Less—Deduction on account of the Civil Service Annuity		67,280		67,280		68,960					
				26,75,000		26,40,000		26,70,000		25,92,561		12,63,773	
		*Deduct**—Moiety of salaries provided under Grant 19, "Criminal Courts," page 38		13,37,500		13,20,000		13,35,000		12,96,280		6,31,886	
				13,37,500		13,20,000		13,35,000		12,96,281		6,31,887	
		1. Director of Agriculture ...			18,000								
		Less deduction on account of Civil Service annuity...			720								
						17,280							
						13,37,280							
		Establishment.											
3,138.	3,174.	Chief office establishment ... ... Tehsildars (or mamlatdars) and establishment	7,43,700		7,43,700		7,35,000		5,55,215 1,59,425			3,23,883 87,780	Increase due to the entertainment of additional establishments under Deputy Collectors and biennial increments of the vernacular departments of Collectors and Deputy Collectors.
		Temporary establishment	8,330		8,330		6,530		3,828			1,856	Entertainment of extra mohurirs in Dacca and Mozufferpore.
		Survey of waste land—Establishment and contingencies	1,730		1,730		1,730		(a) 21,855			6,803	(a) Special charges for surveying and blocking off tea lands in Julpigoree.
		Khorda forest establishment and contingencies	.....		.....		.....		.....			.....	
		Partition establishment	68,000		68,000		50,000		67,878			48,927	Increased with reference to actuals.
		Revenue record-room establishment and contingent charges	68,000		68,000		68,000		65,644			34,571	
				8,89,760		8,89,760		8,61,260		8,73,845		5,03,820	

* The division of the salaries of the above officers has been reckoned on the estimate of the proportion of time given severally to Land Revenue and Criminal duties.

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GRANT 5.—LAND REVENUE—*continued.*

Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS—*continued.*											
Contingencies.											
Law charges	50,460		50,460		50,000		48,246			22,196	
House allowance	2,500		2,500		2,500		2,446			1,159	
Compensation for lands taken for public purposes	20,340		20,340		.....		2,075			6,133	Local estimates from Jessore, Khulna, and Shahabad have been accepted.
Office and ground rent	14,250		14,250		14,540		9,281			8,621	Less estimated by the Collector of Moorshedabad.
Petty construction and repairs	27,400		27,400		23,300		16,443			10,760	Increased provision made in Monghyr, Chittagong, Furreedpore, Nuddea, Noakhally and Sarun.
Service telegrams	3,950		3,950		3,900		3,050			2,414	
Section writing	30		30		30		2			8	
Purchase of tents	15,730		15,730		26,100		11,859			1,059	
Ditto of furniture	16,790		16,790		.....		22,569			4,732	
Ditto of books and publications ...	700		700		600		223			17	
Contract contingencies	56,110		56,110		52,140		59,995			27,295	Excess estimated by Shahabad for completion of library.
Value of mathematical stores	.....		.....		.....		5,713			594	
Do. of Mint stores	.....		.....		.....		411			126	
Other miscellaneous charges	17,020		17,020		15,540		8,827			13,885	
		2,25,280		2,25,280		1,88,650		1,90,640		98,999	
Travelling Expenses.											
Travelling and tentage allowances of officers	60,300		63,300		63,000		55,163			25,344	Smaller amounts estimated by local officers.
Ditto ditto of establishment	26,300		26,300		30,000		22,201			8,596	
		86,600		89,600		93,000		77,364		33,940	
Postage Charges.											
Purchase of service postage stamps ...		30,000		30,000		30,000		28,875		14,301	
NUMBERS. 1884-85. / 1885-86.											
Charges for the service of Revenue Processes.											
165 / 113 Nazirs	41,540		41,540		40,960		39,668			23,979	Increase of one nazir as per Bengal Government order No. 627T—R, dated 27th August 1883, and of 10 buxis in different districts against a decrease of three mohurirs in Moorshedabad.
1,023 / 1,044 Peons	78,830		78,830		76,780		72,839			43,443	Appointment of 21 new peons, and increase of pay in several districts.
Extra peons	46,250		46,250		45,430		52,739			25,833	
Travelling charges	3,740		3,740		4,520		5,768			4,845	
Contingencies	.....		.....		.....		133			12	
		1,70,360		1,70,360		1,67,690		1,71,147		98,112	
Total Collectors', &c., Establishments		27,39,500		27,42,280		26,75,600		26,38,152	27,22,000	13,81,059	
SUB-DIVISIONAL ESTABLISHMENTS.											
NUMBERS. 1884-85. / 1885-86.											
77 / 77 Sub-Deputy Magistrates and Collectors		73,950		74,550		73,950		76,586		37,308	
Establishment.											
Canoongoes and surveyors	22,650		24,050		22,650		22,389			12,485	
Chainmen and measurers	12,210		12,210		12,210		7,442			3,578	
		34,860		36,260		34,860		29,831		16,063	
Contingent Charges.											
Office and ground rent	.....		.....		.....		.....			.....	
Travelling allowances	6,190		6,190		7,190		4,240			2,916	
Service postage stamps	.....		.....		.....		.....			...	
		6,190		6,190		7,190		4,240		2,916	
Total Sub-divisional Establishments ...		1,15,000		1,17,000		1,16,000		1,10,657	1,16,000	56,287	

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GRANT 5.—LAND REVENUE—*concluded.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES FOR THE MANAGEMENT OF ESTATES THE RENTAL OF WHICH BELONGS PERMANENTLY AND TEMPORARILY TO THE STATE.											
Deputy Collectors	12,960						12,383			7,846	The amounts estimated under these heads represent the local estimates as passed by the Board of Revenue. The great increase arises chiefly from larger establishments and petty constructions and repairs sanctioned by the Board for the districts of Chittagong, Dacca, 24-Pergunnahs, Patna and Shahabad against smaller reductions for petty construction and repairs in Balasore, Moorshedabad, and Furreedpore.
Tehsildars and mohurirs	76,558						1,09,920			58,047	
Clerks and servants	55,921						8,018			7,179	
Temporary establishment	10,052						10,861			7,373	
Commission on collections	48,249						47,626			21,382	
Office and ground rent	1,543						2,706			75	
Petty construction and repairs	1,09,057						48,689			8,706	
Contingencies and miscellaneous ...	14,215						31,767			16,458	
Travelling allowances	8,358						3,578			2,179	
Service postage stamps	834						288			197	
Cess payable by Government as holders—			3,27,000		3,00,000		11,903			29,377	
							903			—1,276	
Rs.											
On estates settled ryotwari 79,929											
On estates settled otherwise 74,398											
1,54,327											
Deduct—Cess receipts per contra 1,38,874											
Total ...	15,453										
		3,53,000		3,27,000		3,00,000		2,87,642	3,00,000	1,57,543	
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.											
Malikana		1,64,000		1,64,000		1,61,000		1,87,625	1,61,000	74,344	Large estimate by the Collector of Patna.
RENT, RATES AND TAXES.											
Office rent		1,200		1,200		2,200		1,908	2,000	625	Decreased estimate made by the Board of Revenue Lower Provinces, with reference to the orders of Government discontinuing the survey of ghatwali lands in Bankoorah and that in the Chota Nagpore Division will be closed before the expiration of the current year.
Petty construction and repairs		1,000		1,000		1,000		17			

W. LeB.—Reg. No. 13286C—133—10-2-85.

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FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 5TH FEBRUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General submitting the estimates of receipts and expenditure under Land Revenue for 1885-86.

RECEIPTS.

The Accountant-General has shown the actual Provincial receipts under Land Revenue for 1883-84 to be Rs. 91,58,190. In calculating this amount a sum of Rs. 6,97,000 has been deducted from the Provincial share on account of the probable expenditure on the Sonarpore-Diamond Harbour and Parbatipore-Dinagepore Railways during 1883-84, and a sum of Rs. 68,000 has been deducted on account of the estimated net savings in Customs establishment owing to the abolition of the import duty. The actual expenditure from Provincial funds on the two Railways, however, aggregated Rs. 6,13,179, against the Revised estimate of Rs. 7,92,000, the balance having lapsed to the Local Government, under orders of the Government of India, Finance and Commerce Department, No. 3816, dated the 6th October 1884. The net savings in Customs establishment, as has been ascertained, aggregated Rs. 32,447, and this amount only should have been debited against the Provincial share. A sum of Rs. 6,800 has been added for adjustment of certain revenue survey charges of 1882-83. The difference for which this adjustment was authorized in G. G. O. No. 1676, dated the 19th June 1884, was Rs. 6,753, and a credit for this amount only should have been taken in the Provincial account. These corrections will accordingly be made, and the total Provincial receipts for 1883-84 under Land Revenue will then amount to Rs. 92,77,517.

2. The estimate of receipts for 1884-85, as originally passed by the Government of India, was Rs. 1,26,94,000. Since then a sum of Rs. 75,000 has been added on account of the loss entailed on the Provincial revenues in consequence of the transfer of record-room receipts and charges from "Registration" to "Land Revenue," and of the amalgamation of the process-serving establishments of the District Road Committees with those of the Collectors. The following further adjustments have also been made during the current year :—

	Rs.
Addition on account of the maintenance of the river bank within the precincts of the Palace of Nawab Ali Kadr Bahadoor of Moorshedabad	1,900
Moiety of the cost of the Goom section of the Goompahar Road...	4 020
	5,920
Deduction for value of jail supplies to Assam	2,500
Net addition	3,420

The Accountant-General's revised estimate amounts to Rs. 1,27,72,000. No provision, however, has been made in this estimate for the loss entailed on

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the Provincial revenues in consequence of the transfer of the Calcutta and South-Eastern Railway from the management of the Local Government. The net receipts from this line for the current year were estimated at Rs. 1,20,000, and this amount should be added to the Provincial share of Land Revenue pending the settlement of the terms of transfer. In reporting on the accounts of 1882-83, the Accountant-General brought to notice that "Civil furlough and absentee allowances" were to be debited against the departments to which the officers belonged. Apparently this arrangement applies also to departments which are paid wholly, or in part, from Provincial revenues. This head of charge was, however, made wholly Imperial in the last Financial contract, and their adjustment, as now arranged, will throw an additional charge on the Provincial revenues, in respect of departments which are not Imperial. The charges incurred by the Provincial Government in 1882-83 and 1883-84, in consequence of this change of procedure in the accounts, aggregated Rs. 36,016 and Rs. 43,437 respectively, showing an average of Rs. 40,000 a year. An application will be made to the Government of India to relieve the Local Government of the loss thus incurred. Meanwhile a credit of Rs. 40,000 a year will be taken for each of the years 1882-83, 1883-84, and 1884-85 in the Revised estimate for the current year. The Revised estimate will then stand at Rs. 1,30,12,000.

3. The receipts for 1885-86 are estimated at Rs. 1,28,12,000. A sum of Rs. 40,000 will be added for adjustment of the charges on account of "Civil furlough and absentee allowance," and Rs. 1,20,000 for the transfer of the Calcutta and South-Eastern Railway to the Government of India. The estimate will thus be raised to Rs. 1,29,72,000.

EXPENDITURE.

4. *Revenue Surveys.*—The total cost of "Revenue Surveys" during 1885-86 is estimated at Rs. 96,100. This includes a provision of Rs. 56,000 on account of "Survey charges transferred from India estimate" which is a reproduction of the amount budgeted for the current year. The estimate of Rs. 56,000 for 1884-85 provided Rs. 19,000 for cost of cadastral maps, which were separately estimated for in the budget. A separate provision of Rs. 19,000 has also been made in the estimate for 1885-86 on account of cadastral maps. The estimate of "Survey charges transferred from India estimate" will therefore be reduced by Rs. 19,000. No provision has been made in the estimate for the survey of ghatwali lands in Bankoora. A sum of Rs. 5,000 will be entered on this account, but no expenditure should be met from it without specific sanction of Government. The estimate under this head will stand at Rs. 82,100, and the Provincial share at Rs. 26,500.

5. *Collectors' and Deputy Commissioners', &c., establishments.*—Under the sub-head "Salaries," provision has been made for eight Deputy Commissioners for 1885-86 against nine for the current year, and 71 Assistant Magistrates and Collectors against 77 for 1884-85; while the number of Collectors and Magistrates, Joint-Magistrates and Deputy Collectors, &c., remains the same in both years. Still the Accountant-General's estimate under this head amounts to Rs. 13,37,500 against Rs. 13,35,000 for the current year. The estimate, so far as it goes, is susceptible of reduction, and may be placed at Rs. 13,20,000. Provision should, however, be made under this head for a 3rd grade Collector on account of the new appointment of Director of Agriculture sanctioned by the Secretary of State. The charge on this account, after deduction for Civil Service annuity, will amount to Rs. 17,280. The estimate of Rs. 60,300 for "travelling and tentage allowances of officers" will also be increased by Rs. 3,000 to provide for the travelling expenses of the Director. The Accountant-General's estimates under other sub-heads are accepted. The total grant under this head will be Rs. 27,42,280.

6. The local estimate for *Charges for the management of Government estates* amounts to Rs. 3,53,000 against Rs. 3,00,000, the grant fixed for the current year. The 10 per cent. on the collections of Government estates,

which is to be appropriated to the management and improvement of Government estates, is estimated to bring in Rs. 4,31,000 during 1885-86, thus :—

	Rs.
From Government estates in districts under the Board's control	4,06,625
From estates in the Sonthal Pergunnahs	21,276
From Angul estate	3,236
Total ...	4,31,137
Or in round numbers	4,31,000

Out of the 10 per cent. on the collections from the Angul estate, a sum of Rs. 323 will be set apart for primary education, and the balance, Rs. 2,913, will be made available for management purposes and the improvement of the estate. As regards the estates in the Sonthal Pergunnahs, it has already been decided in Government order No. 2318, dated the 22nd December 1884, that a sum of Rs. 1,665 should be set apart for "Education," and Rs. 660 for grants to dispensaries, and that the remainder, Rs. 18,591, should be spent for management and miscellaneous improvements. As regards the estates under the Board's management, a sum of Rs. 40,662, being equal to 1 per cent. on the collection of these estates, will be provided in the Education Budget for primary education, a sum of Rs. 60,993 has to be set aside for contribution to Road Committees for the construction of roads, &c., and the remainder, Rs. 3,04,970, is the largest amount that can be placed at the disposal of the Board for the management and improvement of estates under their control. The grant that will be provided in the Land Revenue budget for Government estates will therefore be Rs. 3,27,000, thus—

	Rs.
For districts under the Board of Revenue	3,05,000
Sonthal Pergunnahs	19,000
Angul Estate	3,000
Total ...	3,27,000

The Accountant-General's estimate will be reduced by Rs. 26,000.

7. *Sub-divisional establishment.*—The Accountant-General's estimate under this head, amounting to Rs. 1,15,000, will be increased by Rs. 2,000 to provide for a moiety of the cost of additional establishments sanctioned in Government order Nos. 2053-56—1062-65LR, dated the 8th December 1884, for the Sonthal Pergunnahs.

8. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for 1885-86 will stand at Rs. 34,04,000, thus—

	Rs.
Revenue surveys	26,500
Land settlement charges	25,200
Collectors' and Deputy Commissioners' establishments ...	27,42,280
Sub-divisional establishments	1,17,000
Charges for the management of Government estates, &c. ...	3,27,000
Allowances to district and village officers	1,64,000
Rents, rates and taxes	1,200
Petty construction and repairs	1,000
	34,04,180
Deduct for rounding	180
Total ...	34,04,000

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ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be submitted to the Government of India, Finance and Commerce Department, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Board of Revenue, and to the Revenue and Appointment Departments for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 521-25.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 5th February 1885.

W. LeB.—Reg. No. 13287C—123—9-2-85.

SALT ESTIMATES, 1885-86.

No. 1916C, dated Calcutta, the 26th November 1884.
Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Bengal Provincial Services Budget Estimate of Receipts, 1885-86.

III.—Salt.

	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RENT OF WAREHOUSE ...		1,04,500		1,04,000		1,04,000		1,06,000	60,161	70,000	37,706	The Customs Collector, Calcutta, has taken Rs. 1,00,000 as the estimated receipts for 1885-86, based on the average of three years' actuals. The revised estimate has been taken with reference to the actuals of 1883-84, and the first six months of 1884-85.
FINES AND FORFEITURES.												
Fines and forfeitures ...		5		.....				.....	29	.....	51	
MISCELLANEOUS.												
Rowanna and attrafee fees ...	33,192		32,000		32,000		32,000		31,206	32,000	16,191	
Miscellaneous	6,121		8,000		8,000		9,000		8,589	8,000	2,422	
Total Miscellaneous ...		39,313		40,000		40,000		41,000	39,795	40,000	18,613	
Total ...		1,43,818		1,44,000		1,44,000		1,47,000	99,985	1,10,000	56,370	

Bengal Provincial Services Budget Estimate of Expenditure, 1885-86.

Grant 7.—Salt.

Numbers. 1884-85.	Numbers. 1885-86.	Expenditure.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals, six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.										
		Establishments.										
1	...	Preventive Inspector	1,800		1,800		1,300		1,503		1,050	The post is at present held by a 3rd grade Inspector.
2	...	Intendants	1,320		1,320		1,320		1,319		630	
15	...	Clerks	5,952		5,952		5,915		9,188		5,108	Increase due to biennial increments.
38	...	Servants	3,252		3,252		3,252					
		Temporary establishment ...	100		100		100		69		.....	
				12,424		12,424		11,787	12,079		6,788	
		Contingencies.										
		Scales and weights	1,750		1,750		1,650		1,588		879	Increase for new scales required by the Chittagong Customs.
		Office and house-rent	73		73		73		30		86	
		Rewards to informers	2,510		2,510		2,327		1,782		1,658	Larger expenditure estimated in Cuttack and Khoolna.
		Law charges	70		70		100		.....		.....	
		Petty construction and repairs	3,040		3,040		2,240		1,686		.....	
		Miscellaneous	1,349		1,349		1,170		802		660	
				8,792		8,792		7,560	5,888		3,283	
		Travelling allowances		55		55		130	65		5	
		Postage Charges.										
		Purchase of service postage stamps... ...		305		305		342	288		144	
				21,576		21,576		19,819	18,320		10,220	
		Deduct—Probable savings		776		776		819				
		Total, Salaries, &c., Provincial ...		20,800		20,800		19,000	18,320	19,000	10,220	

W. LeB.—Reg. No. 10501C—96—12-12-84.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA THE 9TH DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1916C, dated the 26th November 1884 submitting the Estimates of Provincial Receipts and Expenditure of the Salt Department for 1885-86.

THE total receipts for the year 1885-86 are estimated by the Accountant-General at Rs. 1,44,000 against Rs. 1,47,000, the sanctioned estimate for the current year. The decrease is chiefly under the head "Rent of warehouses," the receipts from which have been estimated with reference to the average receipts of the past three years. The Accountant-General's estimate of receipts for the year 1885-86, amounting to Rs. 1,44,000, is accepted.

2. The total expenditure for the year 1885-86 is estimated by the Accountant-General at Rs. 20,800 against Rs. 19,000, the sanctioned estimate for the current year, and Rs. 18,320, the actuals of 1883-84. The increase in the estimate for 1885-86 over the sanctioned estimate for the current year amounts to Rs. 1,800. In view, however, of the actuals of the first six months of the current year, which amount to Rs. 10,220, and the reasons given in the budget for larger expenditure during the year 1885-86, the Accountant-General's estimate of Rs. 20,800 is accepted.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, Bengal, and to the Revenue Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 2154.

COPY, with a copy of the estimates, forwarded to the Secretary to the Board of Revenue for information.

No. 2155.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

No. 2156.

COPY, with a copy of the estimates, forwarded to the Revenue Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secy. to the Government of Bengal.

CALCUTTA,
The 9th December 1884.

H. P.—Reg. No. 10502C—74—12 12-84.

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STAMP ESTIMATES, 1885-86.

No. 2002C, dated Calcutta, the 8th December 1884.
Memo. by E. T. ATKINSON, Esq., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1885-86.

IV.—STAMPS.

RECEIPTS.	Board's estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned esitmate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
SALE OF GENERAL STAMPS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
One-anna stamps for receipts and cheques ...	1,87,669		1,85,000				1,80,000		1,80,661		92,066	
Bills of exchange or hoondies	92,637		1,20,000				95,000		1,32,923		62,949	
Certificate stamps	97,332		95,000				96,000		95,303		6,039	
Other general stamps ...	30,28,749		30,00,000				28,69,000		28,78,836		15,04,038	
		34,06,387		34,00,000				32,40,000				
SALE OF COURT-FEES STAMPS.												The estimates of the local officers give Rs. 1,25,67,000, but looking at the actual receipts as noted below, the Board think that the estimate for 1885-86 may safely be taken at Rs. 1,30,00,000, the receipts for the seven months of the current year confirm this view.
Court-fees stamps	89,55,773		89,50,000				88,00,000		86,52,550		48,10,378	
Stamps for copies	3,84,930		4,00,000				4,00,000		3,79,057		2,14,940	
		93,40,703		93,50,000	1,32,00,000			92,00,000				
SALE OF PLAIN PAPER FOR COURT-FEE STAMP		1,63,348		1,65,000				1,65,000	1,62,209		86,197	Receipts Rs. (thousands). 1878-79 ... 107,85; 1879-80 ... 114,99; 1880-81 ... 113,92; 1881-82 ... 120,24; 1882-83 ... 122,14; 1883-84 ... 125,77
DUTY ON IMPRESSING DOCUMENTS		45,965		50,000				60,000	58,949		18,663	
FINES AND PENALTIES		30,742		30,000				30,000	31,588		19,928	
MISCELLANEOUS ...		12,855		5,000				5,000	4,838		1,405	
Total ...		1,30,00,000		1,30,00,000		1,32,00,000		1,27,00,000	1,25,76,914	1,27,00,000	68,16,603	
Imperial ...		65,00,000		65,00,000		66,00,000		63,50,000	62,88,457	63,50,000	.....	
Provincial ...		65,00,000		65,00,000		66,00,000		63,50,000	62,88,457	63,50,000	.....	

GRANT 8—STAMPS.

EXPENDITURE.	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Budget estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	78,300	78,300	78,000	70,284		40,100	
Charges for the sale of general stamps	1,12,500	84,802	1,10,000	98,534		57,045	
Charges on sale of court fee stamps	1,21,000	1,21,000	1,20,000	1,18,917		63,863	
Discount on plain paper	10,200	10,200	10,000	10,125		5,376	
Stamp paper supplied from central stores	1,88,000	1,88,000	1,66,000	1,57,364		.....	
Total 8, Stamps ...	5,10,000	4,82,302	4,85,000	4,55,224	4,85,000	1,66,384	
Deduct for rounding ..	.....	302					
		4,82,000					
Imperial ...	2,55,000	2,41,000	2,42,000	2,27,612	2,42,000	83,192	
Provincial ...	2,55,000	2,41,000	2,43,000	2,27,612	2,43,000	83,192	

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GRANT 8.—STAMPS.

Number 1884-85.	Number 1885-86.	DETAILS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
		SUPERINTENDENCE.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salary.											
1	1	Superintendent of Stamps and Stationery		18,000		18,000		18,000		16,219		8,000	
		Establishment.											
1	1	Head Assistant ...	4,800		4,800		4,800						
1	1	Store-keeper	8,400		8,400		8,400		40,555			24,306	Increase due to annual increments.
52	52	Clerks	25,020		25,020		24,804						
29	29	Servants	2,724		2,724		2,724						
		Temporary establishment	.....		.....		.....		.....			.....	
				40,944		40,944		40,728		40,555		24,306	
		Contingencies.											
		Landing, freight and packing charges	6,500		6,500		5,800		8,481			4,013	Local estimate based on the average actual expenditure of the past three years.
		Freight on Europe stores	500		500		500		137			.....	
		Miscellaneous	1,556		1,556		1,522		1,361			34	
		Mint stores	.....		.....		.....		138			1,738	
		Cost of punching machines	8,000		8,000		9,000		.....			.....	
				16,556		16,556		16,822		10,117		5,815	
		Postage Charges.											
		Purchase of service postage stamps...		2,800		2,800		2,450		3,393		1,979	
		Total Superintendence ...		78,300		78,300		78,000		70,284		40,100	
		CHARGES FOR THE SALE OF GENERAL STAMPS.											
		Establishment.											
		Establishment of the Calcutta Collectorate ... Rs. 46,014											
		Deduct 40 per cent. debitable to Excise and Land Revenue ... *18,406											* *Vide* Bengal Government letter No. 1526, dated 11th December 1883.
		Net amount estimated under Stamps 27,608											
		Add other districts ... 828											
		Total ... 2,8436											
37	61	Clerks	28,436		828		22,232		18,267			15,438	
93	93	Servants					8,068						
		Temporary establishment	.....		.....		.....		.....			.....	
				28,436		828		30,300		18,267		15,438	
		Discount on sale of stamps	75,000		75,000		72,000		73,309			38,499	Increase due to the estimated corresponding increase under receipts.
		Contingencies and miscellaneous ...	5,224		5,224		4,900		5,152			2,270	
		Reward to informers	3,540		3,540		3,500		1,754			804	Large provision for rewards with a view to increase the stamp revenue.
				83,764		83,764		80,400		80,215		41,553	
		Postage Charges.											
		Purchase of service postage stamps...		300		300		300		52		54	
		Total Charges for the sale of General Stamps		1,12,500		94,892		1,11,000		98,534		57,045	
		CHARGES ON SALE OF COURT-FEE STAMPS.											
		Discount	1,20,916		1,20,916		1,19,976		1,18,893			63,836	Increase due to corresponding increase under receipts.
		Establishment for the sale of stamps	84		84		24		24			27	An appointment on Rs. 60 sanctioned for the Bogra district in Bengal Government letter No 797, dated the 11th May 1884.
		Total charges on sale of Court-fee stamps		1,21,000		1,21,000		1,20,000		1,18,917		63,863	
		DISCOUNT ON PLAIN PAPER ...		10,200		10,200		10,000		10,125		5,376	
		STAMPS SUPPLIED FROM CENTRAL STORES		1,88,000		1,88,000		1,66,000		1,57,364		.....	The increase is due to larger demand for stamps by local officers.

C. E. G.—Reg. No. 10820—88—13-1-85.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2002C, dated the 8th December 1884, submitting the estimate of receipts and expenditure of the Stamp Department for 1885-86.

THE revenue from "Stamps" for 1884-85 was originally estimated at Rs. 1,30,00,000, but in view of the actuals of 1883-84, which would, it was believed, aggregate Rs. 1,25,76,000, the estimate was reduced by the Government of India to Rs. 1,27,00,000. The actuals of the first eight months of the current year tend to show that the total revenue by the end of the year will probably not be less than Rs. 1,29,00,000, and this may be taken as the revised estimate for 1884-85.

The total of the local officers' estimates for 1885-86 amounts to Rs. 1,25,67,000. In view of the actuals of the last six years, the Board think that the estimate for the ensuing year may safely be taken at Rs. 1,30,00,000, an opinion in which the Accountant-General concurs. The actuals of 1883-84 amounted to Rs. 1,25,77,000, and the revised estimate for 1884-85 is, as above explained, taken at Rs. 1,29,00,000. Looking to the continued development of this branch of revenue, to the fact that the effects of the late partial failure of the crops will not be felt in 1885-86 as they have been during the greater part of the current year, and to the increase that may be expected in the revenue should the Bill for the registration of permanent tenures pass the Legislative Council, the Lieutenant-Governor would place the estimate for 1885-86 at Rs. 1,32,00,000. The Provincial share will stand at Rs. 66,00,000.

2. The Accountant-General's estimate provides for a total expenditure of Rs. 5,10,000 against Rs. 4,85,000 for the current year as shown below :—

		1885-86. Rs.	1884-85. Rs.
Superintendence	...	78,300	78,000
Charges for the sale of general stamps	...	1,12,500	1,11,000
Ditto ditto court-fee stamps	...	1,21,000	1,20,000
Discount on plain paper ...	...	10,200	10,000
Stamps supplied from central stores	...	1,88,000	1,66,000
Total	...	5,10,000	4,85,000

The expenditure under "Superintendence" for 1884-85 was originally estimated at Rs. 69,000, but this estimate was raised by the Government of India to Rs. 78,000 in consequence of the inclusion of Rs. 9,000 for cost of punching machines which the Superintendent of Stamps was called upon to procure and supply to all civil courts.

3. The Accountant-General's estimates for the ensuing year provide, in accordance with Government order No. 1526, dated the 11th December 1883, for 60 per cent. of the cost of the establishment of the Calcutta Collectorate, the remainder of the charge being provided for in the estimates of the Excise and Land Revenue Departments. It has recently been pointed out by the Comptroller-General that the distribution of a single charge among various heads of account is against the orders of the Government of India, and he suggests that, as excise work occupies most of the time of the Collector and his establishment, the entire charge on account of the Collectorate should be shown under Excise. The Comptroller-General's suggestion is approved, and the provision of Rs. 27,608, being the portion of the cost of the Collectorate

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establishment shown by the Accountant-General under Stamps, will accordingly be struck out of the estimates. This will reduce the estimate under "Charges for the sale of general stamps" to Rs. 84,892. The increase of Rs. 22,000 under the head "Stamps supplied from central stores" is attributed to the larger demand for stamps by local officers. The fluctuations under other heads are trifling, and are explained by the Accountant-General. The total estimate of expenditure as now sanctioned will stand in round numbers at Rs. 4,82,000. The Provincial share amounts to Rs. 2,41,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

Nos. 62-63.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th January 1885.

C. E. G.—Reg. 11542C—83—12-1-85.

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EXCISE ESTIMATES, 1885-86.

No 1998C, dated Calcutta, the 8th December 1884.

Memo. by E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET.

V.—EXCISE.

REVENUE AND RECEIPTS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.												
License fees	65,75,244		67,00,000		67,00,000		67,00,000		66,09,852	67,50,000	34,90,048	The Board of Revenue in their covering letter write:—"It is impossible to estimate the effect which the introduction of the changes which have been recommended by the Excise Commission may have on the budget figures." These figures are based on the estimates made by District Officers who have presumably estimated for the local peculiarities of each district. The gross and net revenue (in thousands of rupees) for some years have been thus:— Gross. Net. 1878-79 ... 70,28 67,45 1879-80 ... 72,07 67,46 1880-81 ... 85,53 82,91 1881-82 ... 93,74 91,01 1882-83 ... 97,89 95,21 1883-84 ... 1,04,25 1,01,68
Distillery fees	17,871		18,000		18,000		18,000		17,880	18,000	8,845	
Still-head duty	10,50,565		10,76,000		10,76,000		10,76,000		10,52,781	10,31,000	4,87,388	
Farm of drugs	11,10,939		11,20,000		11,20,000		11,20,000		11,46,606	11,00,000	5,64,018	
Rent of Toddy trees	1,295		1,000		1,000		1,000		725	1,000	473	
		87,55,914		89,15,000		89,15,000		89,15,000	88,27,844	89,00,000	45,50,772	Unless the recommendations of the Excise Commission radically reduce the excise revenue and check its natural growth, I see no reason for believing that the revenue will fall below the receipts of 1883-84, and would suggest the raising of the local estimate from Rs. 1,03,30,000 to Rs. 1,05,00,000, or three-quarters of a lakh more than the receipts of 1883-84, repeating the sanctioned estimate for the current year, for 1885-86. The Government, however, will be in a better position to judge of the probable effects of the proposed alterations in procedure.
SALE PROCEEDS OF EXCISE OPIUM		15,67,067		15,80,000		15,80,000		15,80,000	15,92,417	15,95,000	7,77,035	
FINES, CONFISCATIONS AND MISCELLANEOUS		7,002		5,000		5,000		5,000	5,131	5,000	2,755	
Total ...		1,03,29,983		1,05,00,000		1,05,00,000		1,05,00,000	1,04,25,392	1,05,00,000	53,30,562	

GRANT 9.—*Excise.*

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors,' Commissioners,' and Cantonment Magistrates' establishments ...		2,67,000		4,00,000		2,62,000	2,56,549	2,62,000	1,37,312	

GRANT 9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.	DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
1	1	Abkaree Superintendent, Calcutta		12,000				12,000	12,000		6,153	
		Establishment.										
		Entered under Stamps— Calcutta Collector's establishment		16,105				.....	.....		.....	The establishment has been separately shown, as the estimate has been worked out at the fixed rate of percentage debitable to excise, viz. 35 per cent. on the entire cost of establishment under the Collector of Calcutta; *vide* Bengal Government letter No. 1526, dated 11th December 1883.
		Office establishment—										
109	103	Clerks	38,640				41,967					
44	43	Servants	2,661				2,709					
				41,301				44,676	48,302		32,775	
		Distillery establishment—										
14	8	Darogahs	4,068				13,047		5,027		3,043	
24	20	Clerks	4,392				5,638		9,375		5,476	
89	89	Servants	5,340				5,340					
		Temporary establishment	.....				.....		.....		.....	
				13,800				24,025	14,402		8,519	
		District establishment—										
7	7	Excise Inspectors ...	13,650				15,678		9,339		3,100	Provision made for an Excise Sub-Inspector in Darjeeling under Bengal Government letter No. 674 T—F(Excise), dated 2nd May 1884.
114	114	Preventive Inspectors and Darogahs	53,556		4,00,000		53,042		59,170		30,996	Provision made for a Preventive Sub-Inspector in the Presidency Division under Board's letter No. 101B, dated 18th February 1884.
84	83	Sudder clerks	18,930				18,975		73,807		35,081	Increase of two peons sanctioned for the Sub-Inspector of Darjeeling.
776	778	Peons	50,520				50,292					
				1,36,656				1,37,987	1,42,316		69,177	
		Contingencies.										
		Rewards	3,900				4,430		4,097		1,698	Based on the actuals of the past year.
		Office and ground rent	8,210				8,164		8,078		4,024	Little increase for arrear rent in Bhagulpore.
		Law charges	300				300		.....		.....	
		Petty construction and repairs	5,000				6,204		4,588		1,887	Reduced with reference to actuals.
		Other miscellaneous charges	800				806		1,882		172	
		Purchase of furniture	1,300				1,530		959		156	Ditto ditto.
		Ditto of books	28				28		.....		.....	
		Contract contingencies	6,000				6,000		4,873		2,324	
				25,538				27,462	24,477		10,261	
		Travelling Expenses.										
		Travelling allowances		20,300				16,740	13,871		9,831	The Excise Inspectors and Darogahs are allowed to draw travelling allowance at the increased mileage rate prescribed in the Travelling Allowance Code.
		Postage Charges.										
		Purchase of service postage stamps ...		1,300				1,610	1,181		596	Reduced with reference to actuals.
				2,67,000				2,64,500	2,56,549		1,37,312	
		DEDUCT—Probable savings ...		.....				2,500	.....		.....	
		Total Collectors', &c., establishments ...		2,67,000		4,00,000		2,62,000	2,56,549	2,62,000	1,37,312	
		Imperial ...		1,33,000		2,00,000		1,31,000	1,28,274	1,31,000	68,656	
		Provincial ...		1,34,000		2,00,000		1,31,000	1,28,275	1,31,000	68,656	

C. E. G.—Reg. No. 10767C—88—13-1-85.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1998C, dated the 8th December 1884, submitting the estimates of receipts and expenditure of the Excise Department for 1885-86.

The Accountant-General estimates that the total receipts from Excise in the current year will come up to the sanctioned estimate of Rs. 1,05,00,000. The receipts during the first eight months aggregated Rs. 69,41,000 against Rs. 70,90,000 realized during the corresponding period in 1883-84. There has been a falling off in consequence of the high prices of rice and other food-grains prevailing during the present year. It is probable that the total receipts by the end of the year will not exceed Rs. 102,00,000. The revised estimate for 1884-85 will accordingly be placed at this amount. The Board of Revenue propose Rs. 103,30,000 as the estimate for 1885-86. The Accountant-General has, with reference to the growth of excise revenue during the past six years, raised the estimate to Rs. 105,00,000. The Board have found it impossible to estimate the effect which the introduction of the changes, which have been recommended by the Excise Commission, may have on the budget figures, and have accepted the estimates of the local officers. There is no reason why there should be a falling off in the revenue in 1885-86. Even if the effect of the Commission's proposals should be to reduce the receipts from outstills, that effect will not be felt till 1886-87, as practical application of many of them will not be possible in the settlements for the ensuing year. According to these proposals, too, there ought to be a considerable increase of revenue in the towns where the sudder distillery system is to be re-introduced, and there particular proposals will be carried into effect at once. The estimate of the Accountant-General, which provides for an increase of three quarters of a lakh over the actuals of 1883-84, will be retained.

2. The Accountant-General estimates the total expenditure for 1885-86 at Rs. 2,67,000 against Rs. 2,62,000, the grant for the current year. The estimate provides, in accordance with Government order No. 1526, dated the 11th December 1883, for only 35 per cent. of the cost of the Calcutta Collectorate establishment, the remainder of the charge being budgeted for under Stamps and Land Revenue. The Comptroller has taken objection to the distribution of a single charge among various heads of accounts, and has recommended that as excise work takes up most of the time of the Collector and his establishment, the entire charge on account of the Collectorate should be shown under Excise. The cost of the establishment for 1885-86 is estimated at Rs. 46,014, and the whole of this amount will accordingly be entered in this budget instead of Rs. 16,105 provided by the Accountant-General. Provision has been made for an Excise Sub-Inspector and two peons sanctioned for the Darjeeling district, as also for a sub-inspector for the Presidency Division. An increase has also been provided under travelling allowances of excise inspectors and darogahs, but no provision has been made for the increase of establishment which the Board have been authorized to employ, under Government order No. 2889T—F, dated the 18th October 1884, to initiate the reforms proposed by the Excise Commission. The Commission recommends an expenditure of Rs. 4,38,178 for the department, which is compared in the following table with the actuals of 1883-84 and the Accountant-General's estimate for 1885-86 :—

	Actuals of 1883-84.	Accountant-General's estimate, 1885-86.	Expenditure proposed by the Commission.
	Rs.	Rs.	Rs.
Establishments	2,17,020	2,19,862	3,14,553
Salaries of Deputy Collectors debitable to Excise	.....	.....	45,600
Travelling allowance	13,871	20,300	53,025
Contingencies including postage charge ...	25,658	26,838	25,000
Total ...	2,56,549	2,67,000	4,38,178

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In view of the recommendation of the Commission, and the fact that the entire charge of the Calcutta Collectorate will be adjusted under Excise, the Lieutenant-Governor thinks that a sum of at least Rs. 4,00,000 should be provided for next year. This amount will accordingly stand as the estimate for 1885-86.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 2367-8.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 31*st December* 1884.

H. P.—Reg. No. 11446C—88—12-1-85.

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ESTIMATE OF PROVINCIAL RATES FOR 1885-86.

No. 1941C, dated Calcutta, the 27th November 1884.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department. There is no Provincial expenditure under this head.

VI.—Provincial Rates.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RATES AND CESSES ON LANDS.												
Public Works Cess under Act IX (B.C.) of 1880.												
Cess on lands	37,46,000		37,46,000		38,00,000		37,26,000		37,27,287		16,59,004	In accordance with the estimates of local officers based on the current demand. The increases occur in Hooghly, Nuddea, and Rungpore, due to revaluations; also in Patna, Sarun, Durbhunga, and Bankoorah. Revaluations are in progress in Pooree and Manbhum; against this there are reductions in Burdwan, no arrear cesses having been estimated for in that district, and the exemption of fisheries in Bhagulpore and Dinagepore under Board's circular No. 5 of January 1884. The estimates have been approved by the Board of Revenue.
Cess on mines, railways, &c....	25,000		25,000				24,000		28,761		16,427	
Miscellaneous	.....		.....				.....		.....		.....	
		37,71,000		37,71,000		38,00,000		37,50,000	37,56,048		16,75,431	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES.												
Rates levied for management of Wards' Estates	52,000		52,000		52,000		40,100		44,393		14,115	The local estimates have been approved by the Board. The Moisadul Estate (Midnapore) and several petty estates have been released and the Degaputty Estate (Rajshahye), and several petty estates have gone under the Court of Wards. The increase is due to rates for management being calculated at one per cent on the current demand of rent and cesses combined, and the four annas rate for treasury establishment calculated on both rent and cesses under Board's circular No. 9 of March 1884.
Four annas rate per cent. for treasury establishments ...	13,000		13,000		13,000		12,600		14,305		4,399	
		65,000		65,000		65,000	52,700		58,698		18,514	
Add for rounding	.....		.....			.....	300	53,000			.....	
Total ...		38,36,000		38,36,000		38,65,000		38,03,900	38,14,746	38,63,000	16,93,945	
Lump addition		.....		.....				69,000*				
								38,33,000				

* This lump sum was added by the Financial Department, Government of India.

C. E. G.—Reg. No. 10304C—94—20-12-84.

E. P.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1941C, dated the 27th November 1884, submitting the estimate of Provincial Rates for 1885-86.

The receipts from the Public Works cess for 1884-85 were originally estimated at Rs. 37,50,000, and those for the general management of Wards' and Attached Estates, at Rs. 53,000. The proceeds from the Public Works cess in 1883-84 aggregated Rs. 37,56,048, against Rs. 35,51,466 in the preceding year. In view of these actuals, the estimate of total receipts for the current year was raised by the Government of India to Rs. 38,63,000. The latest returns from district officers tend to show that the receipts from the Public Works cess by the end of the year may amount to Rs. 38,00,000. Some increase is also anticipated in consequence of the rates for the management of Wards' and Attached Estates being now calculated at 1 per cent. on the current demand of rent and cesses combined, and from the 4-annas rate for treasury establishments being also calculated on both rent and cesses. The estimate of the Government of India will probably be realized. The proceeds from the cess for 1885-86 have been estimated at Rs. 37,71,000. There is no reason to suppose that the receipts in 1885-86 will fall short of those in 1884-85. Although there will be some decrease in Bhagulpore and Dinagepore, owing to the exemption of fisheries from assessment, increases are anticipated, owing to revaluations, in the districts of Hooghly, Nuddea, Rungpore, Patna, Sarun, Durbhunga, Bankoora, Pooree and Manbhoom. The estimate for next year will be raised to Rs. 38,00,000. The Accountant-General's estimate of receipts under the head, General management of Wards' and Attached Estates, amounts to Rs. 65,000. It has been passed by the Board, and is accepted. The estimate of total receipts will thus be Rs. 38,65,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue Department for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 2221-23.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th December 1884.

W. LeB.—Reg. No. 10878C—72—2).12-84.

82

CUSTOMS DEPARTMENT ESTIMATES 1885-86.

No. 2008C, dated Calcutta, the 9th December 1884.

Memo. by E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1885-86.

VII.—CUSTOMS.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
Warehouse and Wharf rents.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Wharf rents	.....	1,500	.....	1,500	.....	1,500	.....	1,500	1,462	1,500	448	
Miscellaneous.												
Fees for registration of cargo boats	446		500		500		360		446	360	73	The figures have been based on the actuals of 1883-84, and approved by the Board of Revenue. The local figures appear high compared with actuals of 1883-84.
Confiscations and penalties	4,496		5,000		5,000		4,000		5,820	5,000	2,403	
Other items	54,719		53,000		53,000		60,140		46,496	53,140	22,425	
Total ...	.....	59,661	.....	58,500	.....	58,500	.....	64,500	52,762	58,500	24,901	
Grand Total ...	.....	61,161	.....	60,000	.....	60,000	.....	66,000	54,224	60,000	25,349	

GRANT 11.—CUSTOMS.

Abstract.

Expenditure.	Budget estimate, 1885-86.	Budget estimate, 1884-85.	Increase.	Decrease.	Sanctioned grant, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
Sea Customs.									
Salaries, Establishments, and Contingencies.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta	4,44,730	4,51,820	.....	7,090	4,44,730	4,44,403	4,51,820	2,49,506	
Balasore	8,850	8,860	.....	10	8,850	9,840	8,860	4,318	
Chittagong	22,700	22,500	200	.....	22,700	22,327	22,500	11,136	
Cuttack	7,100	7,200	.....	10	7,100	6,998	7,200	3,856	
Dacca	920	920	.....	.....	920	656	920	429	
Pooree	1,700	1,700	.....	.....	1,700	1,674	1,700	996	
Total ...	4,86,000	4,93,000	200	7,200	4,86,000	4,85,898	4,93,000	2,70,241	

GRANT 11—CUSTOMS—*continued.*

Details.

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES.											
		CALCUTTA.											
		Salaries.											
1	1	Collector	24,000		24,000		24,000						
		Deputy Collector	.....		.....		.....			30,890		18,982	The Assistant Collector's pay is increased owing to annual increment.
1	1	Assistant Collector	9,050		9,050		8,450						
			33,050		33,050		32,450						
		DEDUCT—Civil Service annuity	960		960		960						
				32,090		32,090		31,490		30,890		18,982	
		Establishment.											
9	9	Appraising establishment...	21,024		21,024		21,396		20,417			12,516	The decrease is due to vacancies being filled up on the minimum pay of the grades.
171	171	Clerks and servants ...	82,704		82,704		84,712		80,071			47,095	
		Bonding establishment ...	.....		.....		.....		.....			.....	
		Temporary establishment...	3,600		3,600		800		451			58	Charges for establishment for keeping the jetties open after usual Custom House hours.
				1,07,328		1,07,328		1,06,908		1,00,939		59,669	
		Preventive Establishment.											
1	1	Surgeon to the Preventive establishment	600		600		600		600			200	
1	1	Superintendent	12,000		12,000		12,000		13,341			5,101	
8	8	Inspectors	33,720		33,720		33,960		34,060			19,430	Vacancies filled up by lower grade Inspectors.
100	100	Preventive officers	1,92,600		1,92,600		1,92,600		1,88,966			1,10,095	
53	53	Clerks and servants... ...	4,122		4,122		4,050		3,530			2,027	
144	144	Boat establishment	15,755		15,755		15,755		15,374			7,379	
		Temporary establishment...	10,000		10,000		10,000		17,318			7,177	
				2,68,797		2,68,797		2,68,965		2,73,189		1,51,409	
		Wharf Establishment.											
21	21	Wharf officers	21,696		21,696		21,696		21,998			13,107	
18	18	Servants	1,536		1,536		1,536		.....			.....	
		Temporary establishment	.....		.....		.....		700			3,033	
				23,232		23,232		23,232		22,698		16,140	
		Contingencies.											
		Petty construction and repairs	300		300		300		.....				
		Office expenses and miscellaneous ...	6,725		6,725		6,895		6,414				
		Repair of Preventive Service boats ...	5,000		5,000		7,900		8,855			2,531	Less expenditure expected in Chittagong.
		Value of stores	.....		.....		.....		98			.....	
		Building patrol boats	.....		.....		8,000		.....			.....	
		Charges under Act VI of 1863.											
		Rewards to informers ... ... / Contingencies	2,600		2,600		1,200		1,631			644	Due to increase in rate from Rs. 2-5 to Rs. 3-6 for rewards.
				14,625		14,625		24,295		16,398		3,175	
		Travelling allowances	200		200		200		97			30	
		Postage charges.											
		Purchase of service postage stamps ...	200		200		200		192			101	
				400		400		400		289		131	
				4,46,472		4,46,472		4,55,290		.....			
		DEDUCT—Probable savings		1,742		1,742		3,470		.....			
		Total ...		4,44,730		4,44,730		4,51,820		4,44,403	4,51,820	2,49,506	

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GRANT 11.—CUSTOMS—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BALASORE.											
		Establishment.											
4	4	Clerks	1,920		1,920		1,920		2,118			1,110	
2	2	Servants	120		120		120						
7	7	Boat establishment ...	768		768		768		766			64	
		Temporary establishment...	.....		.....		.....		202			.....	
				2,808		2,808		2,808		3,086		1,174	
19	19	Preventive establishment	4,944		4,944		4,944		4,912			2,116	
		Temporary establishment	380		380		380		108			192	
		Boat establishment ...	.....		.....		.....		.....			581	
				5,324		5,324		5,324		5,020		2,889	
		Contingencies.											
		Petty construction and repairs ...	300		300		300		430			131	
		Office expenses and miscellaneous ...	218		218		228		129			90	
		Repair of Preventive Service boats ...	50		50		50		1,080			.....	
		Charges under Act VI of 1863.											
		Rewards to informers ... ... / Contingencies and miscellaneous ...	50		50		50		10			.....	
				618		618		628		1,649		221	
		Travelling allowance		10		10		10		.....		.....	
		Postage Charges.											
		Purchase of service postage stamps ...		90		90		90		85		34	
		Total Balasore ...		8,850		8,850		8,860		9,840	8,860	4,318	
		CHITTAGONG.											
		Salary.											
1	1	Collector		7,200		7,200		7,200		7,200		3,600	
		Establishment.											
21	21	Clerks and servants ...	3,816		3,816		3,738		3,636			1,861	
9	9	Boat establishment ...	780		780		780		773			390	
		Temporary establishment...	270		270		270		270			.....	
				4,866		4,866		4,788		4,679		2,251	Increase due to annual increments.
		Preventive Establishment.											
3	3	Inspectors	2,880		2,880		2,880		2,858			1,440	
10	10	Preventive officers	4,080		4,080		4,080		4,057			1,994	
2	2	Clerks	480		480		480		480			240	
14	14	Boat establishment ...	1,152		1,152		1,152		1,152			575	
		Temporary establishment...	200		200		200		302			126	
				8,792		8,792		8,792		8,849		4,375	
		Wharf establishment		600		600		600		568		332	
		Contingencies.											
		Ground rent	156		156		156		148			.....	
		Petty construction and repairs	350		350		300		115			144	
		Office expenses and miscellaneous ...	610		610		634		497			409	
		Purchase and repair of Preventive Service boats	650		650		200		151			4	
		Charges under Act VI of 1863.											
		Rewards to informers	100		100		50		74			.....	Increase due to purchase of a new boat.
				1,866		1,866		1,340		985		557	
		Postage Charges.											
		Purchase of service postage stamps ...		50		50		50		46		21	
				23,374		23,374		22,770				.....	
		DEDUCT—Probable savings ...		674		674		270				.....	
		Total Chittagong ...		22,700		22,700		22,500		22,327	22,500	11,136	

GRANT 11.—CUSTOMS—*concluded.*

Numbers 1884-85.	Numbers 1885-86.	DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CUTTACK.											
		Establishment.											
1	1	Superintendent of Customs	1,800		1,800		1,800		} 2,771			} 1,500	
1	1	Assistant	1,200		1,200		1,200						
5	5	Clerks and servants ...	1,668		1,668		1,668		1,667			1,117	
10	10	Boat establishment ...	1,176		1,176		1,176		1,176			588	
				5,844		5,844		5,844		5,614		3,205	
3	3	*Preventive establishment...*		1,260		1,260		1,260		1,237		604	
		Contingencies.											
		Ground rent	14		14		14		.....			.....	
		Petty construction and repairs	300		300		300		.....			.....	
		Office expenses and miscellaneous ...	77		77		77		81			25	
		Purchase and repair of boats	150		150		150		.....			.....	
		Travelling allowance	.....		.....		.....		36			.....	
				541		541		541		117		25	
		Postage Charges.											
		Purchase of service postage stamps ...		30		30		30		30		22	
				7,675		7,675		7,675					
		DEDUCT—Probable savings ...		575		575		475					
		Total Cuttack ...		7,100		7,100		7,200		6,998	7,200	3,856	
		DACCA.											
2	2	Clerks and servants ...	432		432		432		582			335	
2	2	Boat establishment ...	156		156		156		.....			.....	
		Travelling allowance	.....		.....		.....		.....			6	
		Ground rent	18		18		18		18			18	
		Petty construction and repairs	100		100		170		.....			.....	
		Office expenses and miscellaneous ...	181		181		140		56			68	
		Service postage stamps	8		8		4		.....			2	
		Purchase and repair of boats	25		25		.....		.....			.....	
		Total Dacca ...		920		920		920		656	920	429	
		POOREE.											
		Establishment.											
1	1	Clerk	720		720		720		727			420	
3	3	Preventive establishment...	720		720		720		720			420	
				1,440		1,440		1,440		1,447		840	
		Contingent charges.											
		Petty construction and repairs	185		185		185		185			144	
		Office expenses and miscellaneous ...	40		40		40		17			2	
				225		225		225		202		146	
		Travelling allowances		10		10		10		.....		.....	
		Postage Charges.											
		Purchase of service postage stamps ...		25		25		25		25		10	
		Total Pooree ...		1,700		1,700		1,700		1,674	1,700	996	
		Total Sea Customs—Salaries, Establishments, &c.		4,86,000		4,86,000		4,93,000		4,85,898	4,93,000	2,70,241	

C. E. G.—Reg. No. 10819C—94—30-12-84.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 23RD DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2008C, dated the 9th December 1884, submitting the estimates of Provincial Receipts and Expenditure of the Customs Department for 1885-86.

THE total receipts for the year 1885-86 have been estimated at Rs. 60,000, against Rs. 66,000, the sanctioned estimate for the current year. It is anticipated that the estimate for 1884-85 will not be realized, and that the receipts by the end of the year will not exceed Rs. 60,000. The Accountant-General's figures are accepted.

2. The estimate provides for a total expenditure of Rs. 4,86,000, against Rs. 4,93,000, the grant for the current year, and Rs. 4,85,898, the actuals of 1883-84. The charges under each head are given in the following statement :—

	Estimate, 1885-86.	Sanctioned grant, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Calcutta Custom House	4,44,730	4,51,820	4,44,403
Balasore ditto	8,850	8,860	9,840
Chittagong ditto	22,700	22,500	22,327
Cuttack ditto	7,100	7,200	6,998
Dacca ditto	920	920	656
Pooree ditto	1,700	1,700	1,674
Total ...	4,86,000	4,93,000	4,85,898

3. The estimate for 1884-85 includes a provision of Rs. 8,000 for the construction of new boats for the Calcutta Customs Patrol and Preventive Service. No such provision is needed for next year. Smaller expenditure is also anticipated under the head of Repair of Preventive Service boats. On the other hand a provision of Rs. 3,600, against Rs. 800 for the current year, has been made for temporary establishments required to be maintained for keeping the Calcutta Jetties open after usual Custom House hours. The Accountant-General's estimate, which has been framed with reference to the actual requirement of the Department, is passed.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue Department for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 2323-25.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 23rd December 1884.

W. LeB.—Reg. No. 11543C—72—30-12-84.

ESTIMATES OF ASSESSED TAXES, 1885-86.

No. 1978C, dated Calcutta, the 3rd December 1884.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

VIII.—ASSESSED TAXES—*License Tax.*

RECEIPTS.	Local estimate, 1885-86.	Accountant-General's estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
LICENSE TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collections	14,75,843	14,76,000	14,76,000	15,25,000	14,86,291		12,56,123	The decrease in the estimate is due to short receipts expected in the Bhagulpore, Bankoora, Hooghly, Jessore, Mozufferpore, and Rungpore districts owing to the depression of the rice trade.
Fines and Penalties	23,142	24,000	24,000		30,975		16,179	
Miscellaneous	.....	.....	.....		36		.....	
Cash Recoveries	.....	.....	.....		293		23	
Total ...	14,98,985	15,00,000	15,00,000	15,25,000	15,17,595	14,51,000	12,72,325	
Imperial	7,49,493	7,50,000	7,50,000	7,62,500	7,58,797	7,26,000	6,36,162	
Provincial	7,49,492	7,50,000	7,50,000	7,62,500	7,58,798	7,25,000	6,36,163	

GRANT 12.—ASSESSED TAXES—*License Tax.*

EXPENDITURE.	Budget estimate, 1885-86.	Budget estimate, 1884-85.	Increase.	Decrease.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
LICENSE TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment	95,000	1,00,000		5,000	95,000	96,685	96,000	61,328	The decrease is due to the reduction of establishment of clerks and servants with reference to the scale sanctioned by the Board's letter No. 286B, dated the 5th March 1884.
Imperial	47,000	50,000			47,000	48,342	48,000	30,664	
Provincial	48,000	50,000			48,000	48,343	48,000	30,664	

	Budget estimate, 1885-86.		Budget estimate, 1884-85.		Increase.	Decrease.	Sanctioned estimate, 1885-86.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
LICENSE TAX.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances	3,000		3,000				3,000		3,000		1,250	
Establishments.												
Assessors	33,000		33,300			300	33,000		76,750		51,782	
Clerks and servants	39,746		44,312			4,566	39,746					
Temporary establishment	48		48				48					
Contingent Charges.												
Office expenses	1,809		1,856			47	1,809		939		415	
Miscellaneous	830		774		56	.....	830		521		167	
Travelling Charges.												
Travelling allowance of officers	11,932		13,106			114	11,932		12,946		2,727	
Ditto of establishments ...	1,060						1,060				3,718	
Postage Charges.												
Purchase of service stamps	3,664		3,604		60	.....	3,664		2,529		1,269	
Deduct—For rounding		95,089 89						95,089 89				
Total ...		95,000		1,00,000	116	5,027		95,000	96,685	96,000	61,328	

Net decrease in 1885-86, Rs. 5,000.

J. E. S.—Reg. No. 1050C—88—20-12-84.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 19780, dated the 3rd instant, submitting the estimates of Receipts and Expenditure under Assessed Taxes for 1885-86.

The actual receipts from the license tax in the year 1883-84 amounted to Rs. 15,17,595, and the sanctioned estimate for 1884-85, as adopted in the Financial Resolution of the 30th August last, amounts to Rs. 15,20,000. The receipts under this head during the first eight months of the current year amount (approximately) to Rs. 13,66,916, against Rs. 14,32,553, the actuals for the corresponding period of 1883-84. The Accountant-General anticipates that by the end of the current year the receipts will not exceed Rs. 14,51,000, and the estimate for next year has been placed by him at Rs. 15,00,000 in round numbers. The falling off in the revised estimate for 1884-85, and in the estimate for 1885-86 is attributed to the depression of the rice trade in Bhagulpore, Bankoora, Hooghly, Jessore, Mozufferpore, and Rungpore. The Accountant-General's revised estimate of receipts for 1884-85, and his estimate for 1885-86, are accepted.

2. The total expenditure for the collection of the license tax during the year 1885-86 has been estimated by the Accountant-General at Rs. 95,000, against Rs. 1,00,000, the sanctioned estimate for the current year, and Rs. 96,685, the actuals of 1883-84. The decrease in the estimate for next year is owing to a reduction of establishment sanctioned by the Board of Revenue. The Accountant-General's estimate for 1885-86 is accepted.

3. The receipts and expenditure on account of license tax are equally divided between the Imperial and Provincial Governments. The Provincial share of the estimated receipts for 1885-86 will therefore amount to Rs. 7,50,000, and of the estimated expenditure to Rs. 48,000 in round numbers.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 2215.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

No. 2216.

COPY, with a copy of the estimates, forwarded to the Secretary to the Board of Revenue, Lower Provinces, for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th December 1884.

W. LeB.—Reg. No 11051C 66—20-12-84.

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FOREST ESTIMATES, 1884-1885.

No. 188B—G, dated Darjeeling, the 21st November 1884.

From—A. L. HOME, ESQ., Conservator of Forests, Bengal,
To—The Secretary to the Government of Bengal, Financial Dept.

I HAVE the honour to submit herewith, for the orders of His Honour the Lieutenant-Governor, the budget estimates of this Department for 1885-86, with an explanatory note on the anticipated revenue and expenditure and the revised estimate for 1884-85.

2. Under the last clause of paragraph 162 of the Forest Department Code, I request the sanction of His Honor to the distribution of the figures of the revised estimate for the current year being accepted as a redistribution of the budget allotment, as under it provision has been made for the new Chota Nagpore Division, and the distribution now given is nearer the actual requirements under the several heads than it was possible to forecast them a year ago.

3. I regret extremely the delay that has occurred in submitting these estimates, but they have been prepared as quickly as I could compile them after procuring the nearest approach to accurate figures that are obtainable from the different divisions.

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FOREST ESTIMATE, 1885-86.

EXPLANATORY NOTE.

CHAPTER I.

Actuals of 1883-84.

The estimates compare with the actuals as follows:—

Budget heads.	Sanctioned budget estimate.	Actuals.	Increase.	Decrease.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I. Timber and other produce removed from the forests by Government agency	2,44,600	1,55,345	.....	89,255
II. Timber and other produce removed from the forests by consumers or purchasers	5,24,000	5,06,629	.....	17,371
III. Confiscated drift and waif wood	5,820	2,991	.....	2,829
IV. Revenue from forests not managed by Government ...	.....	498	498	.....
V. Miscellaneous	25,580	28,871	3,291	.....
Total ...	8,00,000	6,94,334	.....	1,05,666
EXPENDITURE.				
A.—Conservancy and Works.				
I. Timber and other produce removed from the forests by Government agency	1,18,650	91,502	.....	27,148
II. Timber and other produce removed from the forests by consumers or purchasers	41,600	24,804	.....	16,796
III. Confiscated drift and waif wood	1,300	293	.....	1,007
IV. Revenue from forests not managed by Government ...	.....	.....	.....	.....
V. Rent of leased forests and payments to share-holders in forests managed by Government	.....	.....	.....	.....
VI. Live-stock, stores, tools and plant	37,400	13,469	.....	23,931
VII. Communications and buildings	42,200	25,373	.....	16,827
VIII. Demarcation, improvement and extension of forests ...	52,150	34,060	.....	18,090
IX. Miscellaneous	3,500	6,404	2,904	.....
Total A.—Conservancy and works ...	2,96,800	1,95,905	.....	1,00,895
B.—Establishments.				
I. Salaries	1,72,710	1,61,837	.....	10,873
II. Travelling allowances	23,648	21,395	.....	2,253
III. Contingencies	6,842	8,676	1,834	.....
Total. B—Establishments ...	2,03,200	1,91,908	.....	11,292
Grand Total of expenditure ...	5,00,000	3,87,813	.....	1,12,187
Surplus ...	3,00,000	3,06,521	6,521	.....

THE following remarks explain the differences between the actuals and the estimates:—

REVENUE.

I.—Timber and other produce removed from the forests by Government agency.

(a) Timber.—The falling off of Rs. 81,296 is due chiefly to short demand by public departments in the Darjeeling, Kurseong, Singbhoom and Orissa divisions, and of the general public in other divisions, with the exception of the Buxa division, where floating operations were again delayed owing to the scarcity of water in the Kaljam; and the Teesta division, where the demand exceeded the sanctioned estimate by over Rs. 15,000. This general decrease was not anticipated when the revised estimates were prepared, as it was then believed that the demands of State Railways would exceed the original estimates especially from the Kurseong division, where the revised estimate anticipated a revenue of Rs. 70,000 under this sub-head, the actuals being only Rs. 26,966. As soon as this falling off was ascertained, reductions were effected as far as possible in the sanctioned expenditure under all heads in all divisions. For the three divisions in the Darjeeling district the actuals were Rs. 59,463 against an estimate of Rs. 73,000. In the Julpiguri and Buxar divisions the actuals were Rs. 68,017 against an estimate of Rs. 1,10,000, which was reduced to Rs. 99,500 in the revised estimate. The revised estimate would have been realised had it not been for the failure of the floating operations from the Alipore depôt, over 11,000 sleepers having reached the Kaunia depôt for the Northern Bengal State Railway too late for delivery to be effected within the year. In the Palamow, Hazaribagh and Singbhoom divisions there was absolutely no demand, the railway works not having been commenced, and expenditure was stopped accordingly; while in the Orissa division the timber that was with difficulty worked out from the Angul forests for the Public Works Department was far short of the estimated quantity, owing to the difficulty in procuring labour to construct the export roads necessary for successful working of the forests. In the Chittagong division Rs. 1,410 only were realized by sales from depôt, against an estimate of Rs. 3,000, the falling off in demand having been partly anticipated in the revised estimates.

(b) Firewood and charcoal.—The sanctioned estimate, Rs. 24,700, was almost realized, the actuals having been Rs. 24,673.

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(c) Bamboos and (e) grass and other minior produce.—The sanctioned estimates, Rs. 8,500 and Rs. 1,200, slightly reduced in the revised estimates, were not realized, there having been a very small demand owing to private forests competing at cheaper rates than could possibly be remunerative, and to the *hurra*, from which the chief revenue from minor produce was anticipated, not having fruited during the year. The actuals were Rs. 1,763 and Rs. 5 respectively under the two sub-heads.

II.—Timber and other produce removed from the forests by consumers or purchasers.

The actuals were Rs. 5,06,629 against an estimate of Rs. 5,24,000, or a decrease of Rs. 17,371, which was due to there having been no demand on the Singhboom forests, where Rs. 20,000 were estimated. Under "timber" Rs. 2,22,338 were realized against an estimate of Rs. 2,39,850, the falling off of Rs. 17,552 and of Rs. 20,000 in the Sunderbuns and Singbhoom divisions, and of Rs. 3,805 and Rs. 5,342 in the Teesta and Orissa Divisions, having been compensated partly by increases in the Julpigori (Rs. 1,123), Buxa (Rs. 2,191) and Chittagong (Rs. 26,166) divisions. The estimates of Rs. 1,43,600 under "Firewood and charcoal" were more than realized, Rs, 1,51,024 having been received under the sub-head, chiefly owing to increased demand in the Sunderbuns division, and the revenue from "bamboos" was Rs. 49,736 against an estimate of Rs. 47,320. Under "Grazing" there was a falling off, Rs. 6,692 having been realized against an estimate of Rs. 11,050 (reduced in the revised estimate to Rs. 8,850), due to decrease in the Orissa Division, where the Commissioner did not consider it advisable to enforce the grazing rates in Khorda, and to the estimates not having been realized in the Darjeeling, Kurseong and Singhboom Divisions, Under "Minor produce" the actuals were Rs. 76,839 against an estimate of Rs. 82,180. (afterwards reduced to Rs. 78,900), which is chiefly due to a decrease in the demand for *golpatta* for thatching from the Sunderbuns division owing to the prohibition of its use for thatching in the suburbs of Calcutta.

III.—Confiscated drift and waif wood.

Rs. 2,991 only were realized against an estimate of Rs. 5,820. The deficiency was caused (as was more than anticipated in the revised estimate) by the prohibition of the collection of drift in the Teesta river in the Julpiguri division, and by the falling off in the estimated drift collections in the Sunderbuns division.

V.—Miscellaneous.

The estimate of Rs. 25,580 was more than realized, Rs. 28,871 having been credited under the head, or an increase of Rs. 3,291, to which nearly all divisions contributed, and the estimate was not realized only in the Sunderbuns division (Rs. 15,761 realized against, Rs. 19,000 estimated), where the decrease was anticipated in the revised estimate of Rs. 13,600 only. There was a large increase in the Chittagong division (Rs. 8,932 realized against the estimate of Rs. 3,000), which was also anticipated in the revised estimate, and was chiefly due to the large number of men who took out permits on entering the forests.

On the whole the revenue was Rs. 1,05,666 less than the estimates, and this decrease is chiefly due to short demand of State Railways in the Kurseong division, and to the failure to deliver sleepers indented for in the Buxa division; to the anticipated demand on the Chota Nagpore and Orissa forests not having been realized; and to a decrease in the demands for permits for timber and *golpatta* in the Sunderbuns division. The actual receipts are, however, slightly in excess of those for 1882-83.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government agency.

(a) Timber.—Estimate Rs. 1,05,550, actuals Rs. 69,969; decrease in all divisions (except Teesta, where the estimate was exceeded by Rs. 3,833 to comply with an indent from the Northern Bengal State Railway for sleepers) owing to slack demand on the depôts.

(b) Firewood and Charcoal.—Estimate Rs. 8,500; revised estimate Rs. 16,750; actuals Rs. 19,789. Increase in the Darjeeling division owing to expenditure on completing the full reserved stock in the depôts having been higher than was anticipated.

(c) Bamboos—Estimate Rs. 4,000; actuals Rs. 1,739; decrease due to curtailment of operations in the Palamow forests owing to decreased demand.

(e) Grass and other minor produce.—Estimate Rs. 600; revised estimate Rs. 150; actuals Rs. 5; decrease due to failure of *hurra* crop in Palamow.

II.—Timber and other produce removed from the forests by consumers or purchasers.

Estimate Rs. 41,600; revised estimate Rs. 32,800; actuals Rs. 24,804; decrease on the revised estimate in the Sunderbuns division of Rs. 6,623 owing to repairs to boats having been over-estimated, and of Rs. 1,100 in the Singbhoom and Orissa Divisions due to temporary establishments not having been entertained.

III.—Confiscated drift and waif wood.

Estimate Rs. 1,300; revised estimate Rs. 700; actuals Rs. 293; decrease owing to curtailment of drift operations in the Julpiguri division, and to anticipated expenditure not having been incurred in the Sunderbuns and Chittagong divisions.

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VI.—Live-stock, stores, tools and plant.

Estimate Rs. 37,400; revised estimate Rs. 28,500; actuals Rs. 13,469. The purchase of four elephants, for which Rs. 8.000 were provided under *(a) purchase of cattle* in both estimates was not effected owing to suitable animals not being procurable, and this accounts for the decrease in the expenditure under *(b) feed and keep of cattle.* There was a decrease of Rs. 4,948 under *(c) stores, tools and plant* on the revised estimate, chiefly in the Sunderbuns division, owing to boats not having been purchased to the exent provided for in the estimate.

VII.—Communications and Buildings.

(a) Roads and bridges.—Estimate Rs. 18,400; actuals Rs. 10,922; general decrease in all divisions owing to curtailment of expenditure, and in Kurseong and Singbhoom divisions, to efficient supervision not being available.

(b) Buildings.—Estimate Rs. 23,300; actuals Rs. 14,183; decrease chiefly in the Kurseong division (Rs. 1,166), Singbhoom division (Rs. 4,000) and Sunderbuns division (Rs. 4,332): in the two former owing to the cause above stated, and in the latter to proper arrangements not having been made for the work by the divisional officer.

VIII.—Demarcation, improvement and extension of forests.

Sanctioned estimate Rs. 52,150; actuals Rs. 34,060, or a decrease of Rs. 18,090. Under (*a*) *demarcation*, the total expenditure was almost the same as in the former year (Rs. 7,890 against Rs. 7,793), and the estimate was not worked up to owing to demarcation having been incomplete in the Hazaribagh and Singbhoom divisions, and to an artificial boundary for which Rs. 1,500 were provided in the Sunderbuns division having been abandoned. Under (*b*) *compensation for land and rights*, Rs. 234 only were expended in the Hazaribagh division for compensation to owners in the addition to the Koderma Reserve, and the amount to be awarded in the Singbhoom and Orissa divisions was not decided during the year. Under (*c*) *surveys*, there were savings in all divisions, but chiefly in the Darjeeling division (Rs. 49 against Rs. 1,000 estimated), owing to the services of competent surveyors not having been procurable till near the close of the year. Under (*d*), *plantations*, the total of the estimates was nearly worked up to; there were, however, considerable savings in the Kurseong and Buxa divisions, while the expenditure exceeded the estimates in the Darjeeling division and in the Chittagong division, the latter being due to the expenditure on importing coolies to replace those whose agreements had expired. Under (*e*) *protection from fire*, there were savings on the total estimate, and it was only found necessary to trench on the reserve of Rs. 8,350 budgeted for under "direction" to meet probable excess requirements to the extent of Rs. 1,718. Under (*f*) *other works*, Rs. 1,194 only were expended out of the sanctioned allotment, and the reserve of Rs. 2,150 under "direction" was not utilized.

IX.—Miscellaneous.

Estimate Rs. 3,500; actuals Rs. 6,404; excess due to expenditure incurred under (*c*) *other charges*, on account of collection of exhibits for the Calcutta International Exhibition.

The decrease under *A—Conservancy and works*, is Rs. 1,00,895, of which Rs. 27,148 was under departmental operations, Rs. 16,796 under removal by purchasers, Rs. 1,007 under drift operations, Rs. 23,931 under live and dead stock, Rs. 16,827 under communications and buildings, and Rs. 18,090 under demarcation, improvement and extension of forests, while Rs. 2,904 in excess of the estimated amount was expended under miscellaneous charges, chiefly under "direction."

B.—Establishments.

I.—Salaries.

Sanctioned estimate Rs. 1,72,710; actuals Rs. 1,61,837. There is an increase over the previous year under subordinate forest and office establishments and deputation or special allowances, owing to the increase in establishments sanctioned by the Government of India, in the Home Department (Forests) letter No. 384F., dated the 27th April 1883, and to the special allowances to the office establishments of the Direction and Darjeeling divisions, sanctioned in the Revenue Department letter No. 1813—257, dated the 15th July 1883.

II.—Travelling Allowances.

Sanctioned estimate Rs. 23,648; actuals Rs. 21,395; savings due to officers absent on furlough.

III.—Contingencies.

Sanctioned estimate Rs. 6,842; actuals Rs. 8,676. There were savings under *(a) stationery*, *(b) carriage of tents and records*, and *(f) sundries*, while the charges under *(c) rents, rates and taxes* were Rs. 2,062 over the estimates, chiefly in the Darjeeling division, where arrear taxes were levied by the municipality for the Goom block purchased from them in the preceding year, which is classed as an "unbuilt location," and to arrear rates to small amounts due from other divisions, and those under *(e) official postage* exceeded the estimates by Rs. 444, the amount having originally been under-estimated for most divisions.

The total decrease under *(b) establishments* is Rs. 11,292, chiefly under salaries, owing to the absence of gazetted officers on furlough.

The surplus revenue was estimated at Rs. 3,00,000, and the actual surplus was Rs. 3,06,521, or Rs. 6,521 better than the estimates, though Rs. 5,254 less than the surplus of the former year, and this is due to anticipated sales from depôt not having been effected owing to limited

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demand. The stock of timber in sale depôts has increased from 102,381 cubit feet at the commencement of the year to 135,477 at its close; that of fuel from 14,012 maunds to 36,214 maunds in the Darjeeling Division to form a reserve stock for the use of the station of Darjeeling; and that of bamboos from 165,174 to 291,976. The estimated value, taken at a moderate figure, of the whole stock actually in sale depôts, and on which money has been expended by the Department, is Rs 50,207 in favour of the year under review, while the difference in value for 1882-83 was Rs. 42,658 against the year.

Chapter II.

Revised Estimates, 1884-85.

The following table exhibits the original and the revised estimates for 1884-85 under the main heads:—

Budget Heads.	Sanctioned budget allotment, 1884-85	Revised estimate, 1884-85.	Increase	Decrease.
Receipts.	Rs.	Rs.	Rs	Rs.
I —Timber and other produce removed from the forests by Government agency	2,24,000	1,41,000	.....	83,000
II —Timber and other produce removed from the forests by consumers or purchasers	5,97,200	5,28,000	..	69,200
III —Confiscated drift and waif wood ...	2,500	3,700	1,200	
IV —Revenue from forests not managed by Government .	200	300	100	
V —Miscellaneous .	26,100	27,000	900	
Total .	8,50,000	7,00,000	..	1,50,000
Expenditure				
A —Conservancy and works.				
I —Timber and other produce removed from the forests by Government agency	1,23,000	87,800	... ..	35,200
II —Timber and other produce removed from the forests by consumers or purchasers . .	35,000	30,600	.. .	4,400
III.—Confiscated drift and waif wood .	1,000	970	.. .	30
IV —Revenue from forests not managed by Government	.	.	.. ...	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government . .	.	.	.. .. .	.. ...
VI.—Live-stock, stores, tools and plant	22,400	23,00	600	.. .
VII —Communications and buildings .	48,900	43,200	... ..	5,700
VIII —Demarcation, improvement and extension of forests . .	49,300	43,400	.....	5,900
IX.—Miscellaneous .	4,400	5,030	630	.. .
Total A —Conservancy and works .	2,84,000	2,34,000	.....,	50,000
B —Establishments.				
I —Salaries	1,80,734	1,77,450	.....	3,284
II —Travelling allowances	27,200	28,900	1,700	.....
III —Contingencies	8,066	9,650	1,584	... .
Total B —Establishment ..	2,16,000	2,16,000	.. ...	. .
Grand Total, Expenditure	5,00,000	4,50,000	.	50,000
Estimated surplus .	3,50,000	2,50,000	.....	1,00,000

In the Bengal Government letter No 1976T—R, dated the 19th September 1884, sanction was accorded to the transfer of Rs 8,047 from the budget allotment of the Department to that of the Public Works Department for the completion of the first section of the Goompahar road in the Darjeeling Forest Division, but this sum is not included in the above figures. In the redistribution, however, provision has been made for the extra Rs. 1,650 required in the Singbhoom sub-division for the purchase of a head-quarters' bungalow at Chybassa, sanction to the transfer of which amount was accorded in the Bengal Government letter No. 1855T—R dated the 11th September 1884, from A. I., "Timber expenses" to A. VII, "Communications and buildings."

Receipts.

I.—Timber and other produce removed from the forests by Government agency.

Under sub-head *(a) timber*, a decrease of Rs. 79,700 is anticipated owing (1) to the anticipated demand on the Teesta and Kurseong Divisions for sleepers having failed entirely, (2) to the probability of any demand from the Chota Nagpore forests during the current year being improbable owing to railway operations not having commenced to any considerable extent, and (3) to successful arrangements not having yet been made for working the Angul forests in Orissa, the new staff of workmen who were engaged and taken up for the current season having struck work and left the forests. A slight increase is estimated under *(b) firewood and charcoal* in the Darjeeling Division, while a decrease of Rs. 5,000 is expected under *(c) bamboos*, in the Palamow sub-division, owing to purchasers being able at present to export from private forests at lower rates than those at which the Department can remuneratively extract the bamboos from the reserves, and in the Orissa Division owing to the labour difficulty. The total decrease under the head from the above causes is estimated at Rs. 83,000.

II.—Timber and other produce removed from the forests by consumers or purchasers.

Under sub-head *(a) timber* a decrease of Rs 55,000 is anticipated; Rs. 36,000 in the Singbhoom sub-division, owing to the non-starting of railway works; Rs 20,000 in the Sunderbuns division, owing to wood-cutters holding off at present somewhat on account of the practice, under which they were formerly able to remove timber on nominal permits, having been put a stop to; and Rs. 11,000 in the Orissa Division, where purchasers have not yet come forward for standing timber from the reserves, while an increase of Rs. 12,000 is anticipated in the Chittagong Division, though it is not expected that the revenue will amount to the sum received in 1883-84 under the sub-head, as the plentiful crops of the current year are said to have reduced the number of men who have gone up to the forests for timber during the first five months of this year. The estimate under *(b) firewood and charcoal* has been reduced by Rs. 10,200, the anticipated demands in the Darjeeling, Kurseong and Orissa Divisions having, it is believed, been over-estimated by Rs. 5,800, Rs. 4,000 and Rs. 5,500 respectively, while the estimate in the Sunderbuns Division has been increased by Rs 5,000, which will, it is expected, be realized over and above the revised estimate. There have also been minor changes in the estimates of other divisions. Under *(d) grazing and fodder grass*, a reduction of Rs. 3,000 has been made in the estimates, chiefly in the Kurseong and Orissa Divisions, in the former in consequence of its being necessary to close certain forests to grazing, and in the latter owing to the Commissioner's objections to the raising of grazing dues in the protected forests in Khorda.

III.—Confiscated drift and waif wood.

The estimate is increased from Rs 2,500 to Rs. 3,700 owing to anticipated better results in the Teesta, Kurseong and Julpigoree Divisions.

V.—Miscellaneous.

A small increase of Rs. 900 is anticipated on the re-allotment of figures in the several divisions after consideration of five months' actuals and the revenue realized in the preceding year.

EXPENDITURE.

A.—Conservancy and works.

I.—Timber and other produce removed from the forests by Government agency

The expenditure has been reduced as low as possible compatible with the maintenance of a sufficient stock in the depôt to meet the requirements of the public and the working out of mature timber that should be removed from the forests, but which permit-holders will not take over in the forest The sanctioned budget allotment under this head has been reduced by Rs. 35,200. In the Darjeeling division an increase is necessary to keep the reserve stock of fuel up to its proper quantity, and this must be done, as the chief fuel dealers are combining to keep the sales to the station in their own hands, and threaten that they will strike work unless permits are refused to petty dealers who compete with them, but who would not be able to undertake the whole supply themselves. If they carry out their threat the Department will again have to take up the direct supply of the station. In the Singbhoom sub-division also an increase is required, as it is important that labour should be procured this year which will be available when the real requirements of the Bengal-Nagpore line are known and indents come in for timber and sleepers. Indigenous sawyers are at present unskilled, and it is to teach them their work, and render them more efficient, that an increase of Rs. 7,000 is provided in the revised estimate. Under all the other divisions considerable reductions have been made.

II.—Timber and other produce removed from the forests by Government agency.

A decrease of Rs. 4,400 in the Singbhoom sub-division, and in the Sunderbuns, Chittagong and Orissa Divisions, owing to savings in proposed temporary establishments, which will not be kept up to the strength orginally intended.

III.—Confiscated drift and waif wood.

The allotment has been re-distributed, and a reduction of Rs. 30 only can be effected owing to increased requirements in the Julpigori Division under recent orders of Government regarding the collection of drift in the Teesta river.

VI.—Live-stock, stores, tools and plant.

An increase of Rs. 600 is necessary, after re-distributing the sanctioned allotment under the several sub-heads, owing tothe requirements of the newly-formed Chota Nagpore division, for which provision was not made in the original estimates, and to the absolute necessity for new boats for many of the revenue stations in the Sunderbuns Division.

VII.—Communications and buildings.

A reduction of Rs. 5,700 has been effected after making provision for the purchase and repairs of the head-quarters' bungalows for the Buxa division and Singbhoom sub-division as sanctioned by Government, and for the payments due for buildings in the Darjeeling and Kurseong divisions sanctioned in 1883-84, but which were not completed till the current year. In the Chittagong Division an increase of Rs. 600 is necessary, and has been provided, for the repairs to buildings damaged by storms in the commencement of the current year.

VIII.—Demarcation, improvement, and extension of forests.

A decrease of Rs. 5,900 on re-distribution, after making increased provision for demarcation work in the Orissa Division and for fire protection in the Teesta division and Palamow sub-division.

IX.—Miscellaneous.

An increase of Rs. 630 after re-distributing the sanctioned allotment to meet requirements of the several divisions, and providing for the new Chota Nagpore Division, and for rewards due to informers in the Sunderbuns Division.

B.—Establishments.

The total sanctioned allotment remains unaltered, and has been re-distributed to meet anticipated actual requirements. Provision under *I, salaries*, has been made as nearly as possible for the actual staff employed ; under *II, travelling allowances*, the actuals to date have been taken as a guide ; and under *III, Contingencies*, after providing for the new Chota Nagpore Division, an increase under sub-head (*c*) has been made to meet the sanctioned payments for rents, rates, and taxes.

The estimated revenue for the year was Rs. 8,50,000 and expenditure Rs. 5,00,000; estimated surplus Rs. 3,50,000. The further experience gained, however, necessitates the adoption of the following figures in the revised estimate :—Revenue Rs. 7,00,000, expenditure Rs. 4,50,000, surplus Rs. 2,50,000.

The causes of the reduction under revenue are explained above, and are due chiefly to decrease in the estimated demand of State Railways, and to the non-development of the new divisions in Chota Nagpore and Orissa, where considerable outlay must be incurred before the produce of the forests can be brought to a market. With every endeavour it has not been found possible to reduce the estimated expenditure by more than Rs. 50,000, no reduction on the original estimates being possible under *B. Establishments*, under which head the provision has been based on a careful examination of the actuals of the first five months of the year.

Chapter III.

Budget Estimates for 1885-86.

The following table exhibits the estimated revenue and expenditure under the main heads :—

Budget heads.	Divisions.														
	Direction.	Darjeeling.	Teesta.	Kurseong.	Julpigori.	Buxa.	Chota Nagpore.	Shahabad.	Palamow (sub-division.)	Hazaribagh (sub-division.)	Singbhoom (sub-division.)	Sunderbuns.	Chittagong.	Orissa.	Total.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency.	.....	27,300	10,000	15,400	12,000	64,000	.....	.....	11,000	400	44,700	.....	.....	25,200	2,10,00
II.—Timber and other produce removed from the forests by consumers or purchasers.	.....	28,500	7,850	23,900	6,700	9,750	.....	.....	1,950	750	9,000	3,65,000	1,07,500	23,700	5,84,6
III.—Confiscated drift and waif wood ...	.....	.....	250	2,000	1,000	50	.....	.....	.....	.....	.....	500	2,000	200	6,0
IV.—Revenue from forests not managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400	4
V.—Miscellaneous	.....	1,200	900	700	300	200	.....	.....	50	50	300	16,500	8,500	300	29,0
Total Revenue ...	.....	57,000	19,000	42,000	20,000	74,000	.....	.....	13,000	1,200	54,000	3,82,000	1,18,000	49,800	8,30,0
Expenditure.															
A.—Conservancy and Works.															
I.—Timber and other produce removed from the forests by Government agency.	.....	18,000	9,000	9,300	4,000	26,000	.....	.....	6,200	250	15,500	.....	.....	11,750	1,00,0
II.—Timber and other produce removed from the forests by consumers or purchasers.	.....	1,500	.....	300	.....	.....	.....	.....	.....	.....	600	33,200	250	150	36,0
III.—Confiscated drift and waif wood ...	.....	.....	.....	.....	350	.....	.....	.....	.....	.....	.....	50	600	.....	1,0
IV.—Revenue from forests not managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant ...	3,800	350	200	900	700	3,350	1,200	.....	750	450	1,700	44,000	200	1,900	59,
VII.—Communications and buildings	.....	15,600	2,000	4,000	1,600	2,000	.....	.....	2,200	1,100	3,500	2,000	1,600	4,400	40,
VIII.—Demarcation, improvement and extension of forests.	.....	7,200	2,650	8,300	3,250	7,300	1,000	.....	3,150	1,150	4,200	.....	3,100	2,700	44,
IX.—Miscellaneous	200	350	150	200	100	350	300	.....	200	50	500	1,750	250	100	4,
Total A.—Conservancy and Works ...	4,000	43,000	14,000	23,000	10,000	39,000	2,500	.....	12,500	3,000	26,000	81,000	6,000	21,000	2,85,0
B.—Establishments.															
I.—Salaries	22,634	17,136	8,220	14,412	13,212	14,256	10,920	72	9,636	876	10,224	34,058	23,112	21,732	2,00
II.—Travelling allowances	4,000	4,650	3,000	3,120	2,350	1,800	2,760	.....	2,450	400	2,300	2,020	3,850	2,560	35,
III.—Contingencies	1,363	1,214	280	468	438	444	880	28	414	124	476	1,922	538	708	9,
Total B.—Establishment ...	28,000	23,000	11,500	18,000	16,000	16,500	14,500	100	12,500	1,400	13,000	38,000	27,500	25,000	2,45,
Grant Total of Expenditure ...	32,000	66,000	25,500	41,000	26,000	55,500	17,000	100	25,000	4,400	39,000	1,19,000	33,500	46,000	5,30,
Estimated Surplus ...	.....	.....	.....	1,000	.....	18,500	.....	.....	.....	.....	15,000	2,63,000	84,500	3,800	3,00
Estimated Deficit ...	32,000	9,000	6,500	.....	6,000	.....	17,000	100	12,000	6,200	.....	.....	.....	.....	.....

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BENGAL SECRETARIAT LIBRARY

The following remarks explain how these figures are arrived at :—

Receipts.

I.—Timber and other produce removed from the forests by Government agency.

(*a*). —*Timber.*

	Rs.	Rs.
Darjeeling Division.—Sale of 640 cubic feet scantling at Re. 1-4		800
Teesta Division.—Sale of 6,000 cubic feet scantling at Re. 1-8	9,000	
Do. 800 cubic feet timber in log at Re. 1	800	
Do. slabs and pieces, &c.	200	
		10,000
Kurseong Division.—Sale of 3,000 cubic feet sâl timber at Sukna depôt, average per cubic foot Re. 1	3,000	
Sale of 3,500 cubic feet sâl timber at Julpigori depôt, average per cubic foot Re. 1-4	4,375	
Sale of 8,000 cubic feet saj and sidha timber at annas 12 ...	6,000	
Miscellaneous pieces and poles, &c.	1,625	
		15,000
Julpigoree Division.—Sale of 3,000 cubic feet sâl timber at Julpigori depôt, average per cubic foot Re. 1-4	3,750	
Sale of 2,500 N. G. sleepers at Julpigori depôt, average per cubic feet at Rs. 2 each	5,000	
Sale of 2,750 cubic feet sâl timber at Dudna depôt and Sarsaghat, average per cubic foot Re. 1	2,750	
Sale of 500 cubic feet sissu timber at Julpigori depôt, average per cubic foot Re. 1	500	
		12,000
Buxa Division.—Sale of 16,000 N. G. sleepers to State Railways, average Rs. 2-4 each	36,000	
Sale of 8,000 cubic feet sâl timber at Alipore depôt	6,000	
Do. 4,000 ditto Dacca ,, ...	8,000	
Do. 2,000 five-feet sâl sleepers at Kaunia depôt, average Rs. 2 each	4,000	
Do. 6,000 cubic feet timber at Kaunia, Kurigram and Mogulhat depôts	9,000	
Sale of slabs and ends rejected sleepers, &c., at Buxa road depôts ...	1,000	
		64,000
Palamow Sub-Division.—Sale of first thinnings and clearances		2,000
Hazaribagh Sub-Division.—Sale of 600 poles at 6 per rupee		100
Singhboom Sub-Division.—Sale of 8,000 b. g. sâl sleepers, 1st class at Rs. 4 each ...	32,000	
Do. 4,000 b. g sâl sleepers, 2nd class at Rs. 2 each ...	8,000	
Do. 8,000 cubic feet timber in log at 6 annas ...	3,000	
Do. poles and pieces	1,000	
		44,000
Orissa Division.—Sale of 5,000 b. g. sleepers at Cuttack at Rs. 3 each	15,000	
Do. 8,000 cubic feet sâl timber at Rs. 3 each	8,000	
Do. 1,500 cubic feet sâl timber at Khorda	1,500	
Do. slabs and miscellaneous pieces	600	
		25,100
Total I (*a*) ...		1,73,000

(*b*)—*Firewood and Charcoal.*

Darjeeling Division.—59,250 maunds firewood to Military Department at Jellapahar, at Rs. 27 per 100 maunds	16,000	
10,000 maunds firewood to residents at Darjeeling, at Rs. 30 per 100 maunds	3,000	
4,000 maunds firewood to residents at Goompahar, at Rs. 25 per 100 maunds	1,000	
6,500 maunds charcoal, at Re. 1 per maund	6,500	
		26,500
Kurseong Division.—Supply of firewood to Dow Hill School	.....	400
Hazaribagh Sub-Division.—2,000 maunds firewood, at Rs. 3 per 100 maunds ...	60	
640 maunds charcoal, at 6 annas per maund	240	
		300
Singbhoom Sub-Division.—5,000 maunds firewood at Chybassa, at Rs. 10 per 100 maunds	500	
400 maunds charcoal at Chybassa, at 8 annas per maund ...	200	
		700
Total I (*b*) ...	.. ...	27,900

(*c*)—*Bamboos.*

Palamow Sub-Division.—300,000 bamboos at Patna, at Rs. 20 per 1,000 ..	6,000	
290,000 bamboos at Palamow depôts, at Rs. 7 per 1,000 ..	2,000	
		8,000
Orissa Division.—Sale of bamboos used in rafts from Angul	.....	100
Total I (*c*) ...	.....	8,100

(*e*)—*Grass and other minor produce.*

Palâmow Sub-Division.—Sale of lac and other minor produce	.....	1,000
Total I (*e*)	.....	1,000
GRAND TOTAL I.—"Timber and other produce removed from the forests by Government agency"		2,10,000

An increase of Rs. 81,096 is estimated over the actuals of 1883-84 as it is confidently expected that with more gazetted officers available for the Chota Nagpore and Orissa Divisions, departmental operations will be successfully developed by the working season of 1885-86. The arrangements for working bamboos and other minor produce in the Palamow subdivision by transport to Patna have been considered, and satisfactory results are anticipated on the estimated rates.

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II —Timber and other produce removed from the forests by consumers or purchasers

(a) Timber

	Rs	Rs
Darjeeling Division —Standing trees, 500 , average per tree Rs 20	10,000	
Dry timber, 2,400 cubic feet , average per cubic foot 4 annas	6,000	
		16,000
Teesta Division.— Estimated sales of standing timber	.. ...	3,650
Kurseong Division — Ditto ditto ditto	.....	12,500
Julpigoree Division — Ditto ditto ditto and poles		5,000
Buxa Division —Buxa Range—Sale of dry standing timber	6,000	
Ditto ditto green ditto	1,000	
Borojhar Range—Sale of dry standing timber	1,500	
		8,500
Palamow sub division —Estimated sales of standing timber and poles ..	.....	150
Singbhoom sub division —Sale of 32,000 cubic feet standing timber, at 4 annas per cubic foot ...	.. ...	8,000
Sunderbuns Division —Sale of 2,720,000 cubic feet timber, at 1 anna per maund ...	.. ...	1,70,000
Chittagong Division —Estimated receipts		45,000
Orissa Division.— Ditto	..	2,000
Total II (*a*)	.	2,70,800

(b) Fire-wood and charcoal

Darjeeling Division—Royalty on 110,000 maunds firewood, at, say, Rs 5 per 100 maunds	5,500	
Royalty on 10,500 maunds charcoal, at, say, 4½ annas per maund	3,000	
		8,500
Teesta Division.—Royalty on 12,500 maunds firewood at, say, Rs 4 per 100 maunds	500	
Do. on 6,000 maunds charcoal, at 4 annas per maund ...	1,500	
		2,000
Kurseong Division —Royalty on 175,000 maunds firewood, at Rs. 4 per 100 maunds	.. .	7,000
Julpigori Division — Do on 37,500 ,, ,, at ,, 4 ,, 100 ,, ...	...	1,500
Buxa Division — Do on 12,500 ,, ,, at ,, 4 ,, 100 ,, ...	.....	500
Palamow Sub Division —Ditto on 2,500 ,, ,, at ,, 2 ,, 100 ,,	.. ...	50
Hazaribagh Sub Division —Royalty on 3,300 maunds firewood, at Rs 3 per 100 maunds	.....	100
Singbhoom Sub Division —Royalty on 10,000 maunds firewood, at 8 annas per 100 maunds ..	. ...	50
Sunderbuns Division —Royalty on 8,640,000 maunds firewood, at Re 1 9 per 100 maunds .	.....	1,35,000
Chittagong Division —Royalty on about 30,000 maunds firewood at various rates ...		500
Orissa Division.—House licenses, 60,000, at 4 annas	15,000	
Charcoal, &c , estimated	300	
		15,300
Total II (*b*) ...	... .	1,70,500

(c) Bamboos

Actuals, 1883 84		49,736
Estimate, 1885-86		52,400
Increase	..	2,664

chiefly in the Orissa Division.

(d) Grazing and fodder grass.

Actuals, 1883-84		6,692
Estimate, 1885 86		7,200
Increase	...	508

in the Darjeeling Division and the Palamow and Singhboom sub-divisions.

(e) Other minor produce.

Actuals, 1883 84		76,839
Estimate, 1885-86		83,700
Increase	...	6,861

chiefly in the Sunderbuns Division, where the exports of minor produce have revived during the first five months of the year 1884-85. The total estimated revenue under II is Rs 5,84,600, or an increase of Rs. 77,971 over the actuals of 1883-84, and this is based on the revival of trade in timber in the Sunderbuns, where, under improved supervision and with increasing demand for firewood, it is considered safe to estimate fully up to the actuals of 1882-83 under other sub-heads with an improvement in revenue from firewood There will also be revenue during the year 1885 86 from the Chota Nagpore forests, and an improvement may confidently be expected in the Orissa Division.

III.—Confiscated drift and waif wood

		Rs.
Actuals, 1883 84		2,991
Estimate, 1885-86		6,000
Increase	..	3,009

due to improved arrangements in the Kurseong division, to the revival of rights in the Teesta drift in the Julpigoree division, and to the introduction of drift rules in the Chittagong division.

V.—Miscellaneous

		Rs
Actuals, 1883 84 . ..		28,871
Estimate, 1885-86		29,000
Increase		129

There is no reason to believe that the revenue under this head will be less than the amount realized during the years 1882-83 and 1883-84

The total estimated revenue is Rs. 8,30,000 against actuals of Rs. 6,94,334 in 1883-84 and a revised estimate of Rs. 7,00,000 in 1884-85, and the figures have been kept low, as the experience gained in 1883-84 shows that it is not safe to anticipate a large increase in revenue in such undeveloped divisions as those of Chota Nagpore and Orissa.

EXPENDITURE.

A.—Conservancy and works.

I.—Timber and other produce removed from the forests by Government agency.

(a) Timber.

	Rs.	Rs.
Teesta Division.—Felling and delivering 18,000 cubic feet timber at depôts	.....	9,000
Kurseong Divisions.—3,000 cubic feet sâl and 4,000 cubic feet saj timber delivered at Sukna and Siligori depôts, at 8 annas per cubic foot	3,500	
7,500 cubic feet timber of sorts delivered at Julpigori depôt at various rates	4,700	
Miscellaneous and sundries	800	
		9,000
Julpigori Division.—2,500 N. G. sleepers delivered at Julpigori from Tondu range, at Re. 1 per sleeper	2,500	
2,000 cubic feet sâl timber to Julpigori depôt, at 8 annas per cubic foot	1,000	
500 cubic feet sissu timber to Julpigori depôt, at 8 annas per cubic foot	250	
Sundries	250	
		4,000
Buxa Division.—Felling 1,600 trees	1,600	
Sawing and delivering 18,000 sâl B. G. sleepers .. .	18,000	
Cutting and delivering 10,000 cubic feet timber in log at various depôts	4,000	
Native doctor and miscellaneous	2,400	
		26,000
Palamow Sub-Division.—Cost of first shavings and clearances	1,000	
Hazaribagh Sub-Division.—Ditto ditto ditto	50	
Singbhoom Sub-Division.—Sawing and deliverings 9,000 b. g. sleepers, at Re. 1-5-4 each .. .	12,000	
Felling and logging and miscellaneous ..	3,000	
		15,000
Orissa Division.—Sawing and delivering at Cuttack from Angul forests 5,000 b. g. sleepers, at Re. 1-4 each	6,250	
Felling and delivering at Cuttack from Angul forests 380 logs, at Rs. 10 per log . . .	3,800	
Felling and taking to depôt 1,500 c. ft. sâl timber from Khorda forests, at 8 annas per cubic foot	750	
Native doctor and miscellaneous	950	11,750
Total A. I. (*a*) ...		75,800

(b) Firewood and charcoal.

	Rs.	Rs.
Darjeeling Division.—58,000 maunds firewood at Jellapahar, at Rs. 16 per 100 maunds	9,280	
Replenishment of reserve stock of firewood in Darjeeling depôt	3,000	
Replenishment of reserve stock of firewood at Goompahar ..	1,000	
6,500 maunds charcoal at Jellapahar and Darjeeling, at 9 annas per maund	3,656	
Sundries	1,064	
		18,000
Kurseong Division.—Collection of firewood at Dow Hill		300
Hazaribagh sub-division.—Collection of 2,000 maunds firewood, at Rs. 2 per 100 maunds	40	
Preparing 640 maunds charcoal, at 4 annas per maund .	160	
		200
Singbhoom sub-division.—Cutting and delivering at Chybassa of 5,000 maunds firewood, at Rs. 7 per 100 maunds	350	
Preparing and delivering at Chybassa of 400 maunds charcoal, at 6 annas per maund	150	500
Total A. I (*b*) ...		19,000

(c) Bamboos.

	Rs.	Rs.
Palamow sub-division.—300,000 delivered at Patna, at Rs. 15 per 1,000	4,500	
100,000 at Palamow depôts, at Rs. 5 per 1,000	500	5,000
Total A. I (*c*) ...		5,000

(e) Grass and other minor produce.

	Rs.	Rs.
Palamow sub-division.—Collection of lac and other minor produce		200
Total A. I (*e*) ..		200
GRAND TOTAL A. I ...		1,00,000

II.—Timber and other produce removed from the forests by consumers or purchasers.

Actuals, 1883-84	24,804
Estimate, 1885-86	36,000
Increase ...	11,196

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for extension of the permit system in the Darjeeling and Kurseong Divisions and for its introduction in the Singbhoom sub-division and in the Orissa Division; also for establishment necessary for the maintenance of a second steamer for the Assistant Conservator to be posted to the Sunderbuns Division.

III.—Confiscated drift and waif wood.

	Rs.
Actuals, 1883-84	293
Estimate, 1885-86	1,000
Increase ...	707

for the working of the drift rules in the Chittagong Division, and for looking after the Teesta drift in the Julpigoree Division, also for improved working in the Kurseong Division.

VI.—Live-stocks, stores, tools and plants.

(a) Purchase of cattle.

	Rs.	Rs
Purchase of two elephants to replace casualties		3,600
(b) Feed and keep of cattle.		
Feed and keep of 18 elephants, at an average of Rs 35 per month ...	7,560	
Miscellaneous expenses	940	
		8,500
(c) Stores, tools and plant.		
Actuals, 1883-84		5,902
Estimate, 1885-86		47,400
Increase ...		41,498

owing to provision having been made for an expenditure of Rs. 40,000 for the purchase of a second steamer for the Sunderbuns Division, for the accommodation of the second gazetted officer to be posted to that division, and to provision for office furniture and mathematical and surveying instruments for the newly-formed Chota Nagpore division and its sub-divisions.

VII.—Communications and buildings.

(a) Roads and bridges.

	Rs.	Rs
Darjeeling Division.—Extension of the Goompahar cart-road	10,000	
Construction of inspection paths—		
In Parmaigori block and in Balasun block, 14 miles, at Rs. 2 per 100 running feet . ..	1,484	
Rangbijhora to Tigor Hill, 3 miles, at Rs. 1-8 per 100 running feet	240	
Singala range, 6 miles roads, at Rs. 66 per mile	396	
Lopchu through Hoom to Goilla, 5 miles, Mahaldoram to Sepoydura, 2 miles, old military road (11th mile) to Chattakpore, 2 miles, total 9 miles, at Rs. 53 per mile ...	477	
Repairs to existing roads	403	
		13,000
Teesta Division.—Thorough repairs and overhauling of all existing roads		1,000
Kurseong Division.—New roads	1,500	
Repairs	500	
		2,000
Julpigori Division.—New inspection paths in Tondu range, 7 miles, and in Muraghat range, 3 miles	200	
Repairs to existing roads	600	
		800
Buxa Division.—Extension of Garam road in Poro block	300	
Temporary bridges on Garam road in Poro block	50	
Repairs to existing roads and clearing compartment lines ...	850	
		1,200
Palamow Sub-Division.—Huruamand to Burkheta, 10 miles at Rs 100 per mile ...	1,000	
Repairs to existing roads	450	1,450
Hazaribagh Sub-Division.—Cross road in Koderma reserve for "sagars," about 4 miles at Rs. 100 per mile	400	
Improving existing roads	450	850
Singbhoom Sub-Division.—Repairing and improving old "Sagar" tracks	1,500	
Inspection paths .	500	2,000
Chittagong Division.—Kaptai Wagga road extension, Chitmaram to Fruigkheong, and bridging streams	500	
Repairs to existing roads	100	600
Orissa Division.—Timber roads in Angul	1,400	
Forest roads in Khorda	600	
Repairs to existing roads	200	2,200
Total A.—VII *(a)*		25,100

which is the same as the previous year's estimate, after allowing for the sum transferred to the Public Works Department for the extension of the Goompahar cart road in the Darjeeling Division.

(b) Buildings.

	Rs.	Rs.
Darjeeling Division.—Erection of a house for the Sub-divisional Officer at Goompahar	1,200	
Thorough repairs to Rangirum rest-house	500	
General repairs to existing buildings and miscellaneous ...	900	2,600
Teesta Division.—Thorough repairs and overhauling of existing buildings and miscellaneous		1,000
Kurseong Division.—Sukna Range.—Guard's huts	100	
Repairs to elephant shed	25	
Champasari Range.—Latpanchoo rest-house	100	
Forester's house	100	
Guard's houses	50	
Balasan Range.—Improvements and repairs to Ranger's house	150	
Rest-houses for do. at Meng and in Mechi forest	150	
Guards' huts	1 0	
Terai Range.—Rest-house at Fukriajhar	100	
Guards' huts	150	
Bamanpokri Range.—Repairs to rest-house	200	
Forester's house and erection of a guard's hut ...	50	
Temporary establishments at rest-houses	450	
Miscellaneous	275	2,000
Julpigori Division.—Erection of two rest-houses at Katambari in the Apalchand range and at Dumchi in the Falakata range at Rs. 150 each	300	
Repairs to buildings at Julpigori	150	
Repairs to buildings in ranges	350	800
Buxa Division.—Repairs to existing buildings		800
Palamow Sub-Division.—Construction of four rest-houses at Adhoy, Seemah, Morwai and Surjoo at Rs. 120 each	480	
Construction of 10 guards' huts at Rs. 15 each	150	
Repairs to existing buildings	120	750
Hazaribagh Sub-Division.—Inspection house and store godown at Faraghatti ..	150	
Repairs to existing buildings .. .	100	250
Singbhoom Sub-Division.—Inspection bungalows, 2 at Rs. 250 each ...	500	
Range houses, 2 at Rs. 200 each	400	
Houses for head guards, 5 at Rs. 80 each	400	
Guards' huts, 14 at Rs. 10 each	140	
Repairs to existing buildings	60	1,500
Sunderbuns Division.—Improving 10 station houses at Rs. 150 each	1,500	
Repairs to existing buildings	400	1,900
Chittagong Division.—Removal and re-erection of 19 houses at Kaptai on new site	520	
Repairs to existing houses	480	1,000
Orissa Division.—Forest inspection houses, 2 at Rs. 800 each	1,600	
Repairs to existing houses	600	2,200
Total A.—VII *(b)*		14,800

(c).—Other works.

Maintenance of bunds for station houses in the Sunderbuns		100
Grand Total A.—VII		40,000

VIII.—Demarcation, extension and improvement of forests.

(a).—Demarcation.

Clearing demarcation and boundary lines in all divisions		9,500

(b).—Compensation for land and rights.

In the Hazaribagh and Singbhoom sub-divisions		1,200

(c).—Surveys and working plans.

General estimates in all Divisions		4,900

(d).—Plantations.

Darjeeling Division.—Planting up 200 acres in the Poomong block	3,500	
Cultural operations and miscellaneous	500	4,000
Teesta Division.—Experimental planting of India rubber		100
Kurseong Division.—General works and extension of evergreen boundary belts .		2,600
Buxa Division.—Extension of Savannah planting		2,000
Palamow Sub-Division.—Nurseries		50
Hazaribagh Sub-Division.—Nurseries		50
Singbhoom Division.—Nurseries		100
Chittagong Division.—Sitapahar plantation		2,000
Orissa Division.—Khorda plantation		600
Total A. VIII *(d)* ...		11,500

(e) Fire protection.

Judging from previous year's actuals it is estimated that the expenditure on acres that can be supervised by the existing staff with a fair prospect of success will be		15,000

(f) Other works.

Creeper cuttings and thinnings, &c., of all divisions		1,900
Grand total A. VIII ...		44,000

IX.—Miscellaneous.

Actuals, 1883-84		6,404
Estimate, 1885-86		4,500
Decrease .		1,904

As it is not expected that the expenditure on specimens, &c., for International Exhibitions will be as great as it was in the former year.

GRAND TOTAL A. CONSERVANCY AND WORKS		2,85,000

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B.—Establishments.

I.—Salaries.

	Rs.	Rs.
(a) Conservators		12,000
(b) Superior Officers.		
Mr. Strettell	10,800	
,, Davis	10,800	
,, Ellis	9,600	
,, Richardson	7,800	
,, Grant	6,600	
,, Chester	7,800	
,, Manson	7,800	
,, Johnston	6,000	
,, Fuchs	6,000	
,, Green	6,600	
,, Lillingston	5,400	
,, Heinig	3,000	
,, Wylly	2,400	
Baboo Sree Dhur Chuckerbutty	1,800	
,, Shamachurn Chukerbutty	1,800	
Mr. J. C. Mendes	1,800	96,000
	Rs.	Rs.
(c) and (d) Subordinate Forest depôt and Office Establishments.		
The figures entered, aggregating Rs. 90,000, are in accordance with the sanction of Rs. 7,500 per mensem sanctioned by the Government of India in their letter No. 384F, dated the 27th April 1883	90,000	
(e) Deputation and special allowances.		
Hill allowance to members of Conservator's office	974	
Ditto ditto Darjeeling divisional office	216	
Tour Forester's allowances, Sunderbuns division	110	
Chittagong Divisional Officer's local allowance	1,200	2,500
Total B—I ...		2,00,500

II.—Travelling allowances.

Actuals, 1883-84	21,395	
Estimate, 1885-86	35,200	
Increase ...	13,805	

Owing to increase in the number of gazetted officers who will be present on duty during the year, and to the nearer working up to the full sanctioned estimate staff.

III.—Contingencies.

Actuals, 1883-84	8,676	
Estimate, 1885-86	9,300	
Increase ...	624	

Due to increase in the number of divisions and in the number of officers present on duty.

Grand Total B.—Establishments		2,45,000

An excess of Rs. 53,092 over the actuals of 1883-84 due to the increase in the number of divisions and of the number of gazetted officers present on duty.

Darjeeling,

The 21st November 1884.

A. L. Home,

Conservator of Forests, Bengal.

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FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1885-86

RECEIPTS.

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Budget Heads.	Direction.					Darjeeling Division.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	2,238	3,000	800	800	800
b. Firewood and charcoal	.....	.....	.....	.....	.....	24,088	22,600	25,000	26,500	26,500
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—										
a. Timber	.....	.....	.....	.....	.....	10,812	15,000	16,000	16,000	16,000
b. Firewood and charcoal	.....	.....	.....	.....	.....	7,646	15,300	9,500	8,500	8,500
c. Bamboos	.....	.....	.....	.....	.....	551	500	500	500	500
d. Grazing and fodder grass	.....	.....	.....	.....	.....	2,930	3,500	3,100	3,250	3,250
e. Other minor produce	.....	.....	.....	.....	.....	227	100	150	250	250
III.—Confiscated drift and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	155	200	200	300	300
b. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other sources	.....	.....	.....	.....	.....	831	800	750	900	900
Deduct ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts ...	.....	.....	.....	.....	.....	49,478	61,000	56,000	57,000	57,000

Budget Heads.	Buxa Division.					Chota Nagpore Division.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	67,346	70,000	70,500	64,000	64,000	.....	.....	.....	.....	.....
b. Firewood and charcoal	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—										
a. Timber	6,191	9,000	8,000	8,500	8,500	.....	.....	.....	.....	.....
b. Firewood and charcoal	581	300	500	500	500	.....	.....	.....	.....	.....
c. Bamboos	17	.....	50	50	50	.....	.....	.....	.....	.....
d. Grazing and fodder grass	330	400	350	350	350	.....	.....	.....	.....	.....
e. Other minor produce ...	428	50	350	350	350	.....	.....	.....	.....	.....
III.—Confiscated drift and waif wood	35	.....	50	50	50	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures...	39	50	50	50	50	.....	.....	.....	.....	.....
b. Refunds	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other sources	75	200	150	150	150	.....	.....	.....	.....	.....
Deduct ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts ...	75,045	80,000	80,000	74,000	74,000	.....	.....	.....	.....	.....

Teesta Division.					Kurseong Division.					Julpigori Division.				
Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,259	29,000	6,000	10,000	10,000	26,966	40,000	12,000	15,000	15,000	671	10,000	10,000	12,000	12,000
.....	.....	.....	.....	.....	550	800	400	400	400	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,695	4,000	3,000	3,650	3,650	8,245	12,500	12,500	12,500	12,500	4,623	3,000	4,300	5,000	5,000
1,532	500	1,500	2,000	2,000	3,048	10,000	6,000	7,000	7,000	1,198	1,200	1,200	1,500	1,500
688	1,000	700	800	800	1,397	2,400	1,800	2,000	2,000	2	50	50	50	50
1,129	1,000	1,200	1,200	1,200	1,480	2,000	1,100	1,200	1,200	82	100	100	50	50
111	200	100	200	200	1,768	800	1,200	1,200	1,200	74	50	50	100	100
162	.....	500	250	250	678	100	500	2,000	2,000	1,015	200	1,000	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	.....	.....	75	100	100	100	100	103	100	50	50	50
15	50	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
773	1,200	1,000	900	900	808	300	400	600	600	310	300	250	250	250
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
37,364	37,000	14,000	19,000	19,000	45,016	69,000	36,000	42,000	42,000	8,078	15,000	17,000	20,000	20,000

Shahabad Division.					Palamow Sub-Division.					Hazaribagh Sub-Division.				
Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885 86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	5	1,000	600	2,000	2,000	.....	300	100	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	300	300
.....	.....	.....	.....	.....	1,629	7,000	5,000	8,000	8,000	.....	500	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	500	100	1,000	1,000	.....	100	.....	.....	.....
.....	.....	.....	.....	.....	.....	200	100	150	150	.....	300	.....	.....	.....
.....	.....	.....	.....	.....	8	.....	.....	50	50	8	100	.....	100	100
.....	.....	.....	.....	.....	33	200	300	500	500	218	250	250	200	200
.....	.....	.....	.....	.....	731	600	1,000	1,000	1,000	.....	50	.....	.....	.....
.....	.....	.....	.....	.....	118	250	200	250	250	690	350	400	450	450
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	20	20	.....	.....	.....	.....	10	10	10
.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	258	180	180	50	50	.....	50	40	40	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,852	10,000	7,500	13,000	13,000	916	2,000	1,000	1,200	1,200

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Budget Heads.	Singbhoom Sub-Division.					Sundarbans Division.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	12,000	500	44,000	44,000	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	700	700	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—										
a. Timber	.....	36,000	.....	8,000	8,000	1,37,948	1,60,000	1,40,000	1,70,000	1,70,000
b. Firewood and charcoal	.....	800	.....	50	50	1,26,621	1,20,000	1,25,000	1,35,000	1,35,000
c. Bamboos	.....	300	50	300	300	.....	.....	.....	.....	.....
d. Grazing and fodder grass	.....	400	100	150	150	.....	.....	.....	.....	.....
e. Other minor produce	.....	400	350	500	500	52,595	60,000	60,000	60,000	60,000
III.—Confiscated drift and waif wood	.....	.....	.....	.....	.....	147	500	500	500	500
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	4,255	3,000	3,500	4,000	4,000
b. Refunds	.....	.....	.....	.....	.....	39	100	100	100	100
c. Other sources	.....	100	.....	300	300	11,467	11,400	11,900	12,400	12,400
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deduct ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts ...	.....	50,000	1,000	54,000	54,000	3,33,072	3,55,000	3,41,000	3,82,000	3,82,000

Chittagong Division.					Orissa Division.					Total.				
Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,410	5,000	1,000	.....	.....	9	19,700	8,800	25,100	25,100	1,28,904	1,90,000	1,10,300	1,73,000	1,73,000
.....	.....	.....	.....	.....	34	.....	.....	.....	.....	24,673	23,400	25,600	27,900	27,900
64	200	.....	.....	.....	.....	2,300	.....	100	100	1,763	10,000	5,000	8,100	8,100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	5	.....	.....	.....	.....	5	600	100	1,000	1,000
51,166	35,000	47,000	45,000	45,000	658	12,000	1,100	2,000	2,000	2,22,338	2,87,000	2,32,000	2,70,800	2,70,800
403	600	400	500	500	9,979	18,400	12,900	15,300	15,300	1,51,024	1,67,200	1,57,000	1,70,500	1,70,500
45,200	44,000	45,000	45,000	45,000	1,630	3,300	2,300	3,000	3,000	49,736	52,000	51,000	52,400	52,400
.....	.....	.....	.....	.....	10	1,950	50	.....	.....	6,692	10,000	7,000	7,200	7,200
17,831	16,000	15,000	17,000	17,000	2,997	2,800	3,200	3,400	3,400	76,839	81,000	81,000	83,700	83,700
849	1,500	1,000	2,000	2,000	105	200	150	200	200	2,991	2,500	3,700	6,000	6,000
.....	.....	.....	.....	.....	498	200	300	400	400	498	200	300	400	400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	.....	.....	.....	.....	198	80	70	140	140	4,830	3,600	4,000	4,650	4,650
1,751	1,200	1,800	1,700	1,700	.....	.....	.....	.....	.....	1,808	1,400	1,900	1,800	1,800
7,176	6,500	6,300	6,800	6,800	535	70	130	160	160	22,233	21,100	21,100	22,550	22,550
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,30,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,000
1,25,855	1,10,000	1,17,500	1,18,000	1,18,000	16,658	61,000	29,000	49,800	49,800	6,94,334	8,50,000	7,00,000	8,30,000	8,60,000

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FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1885-86.

EXPENDITURE.

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Budget Heads.	Direction.					Darjeeling Division.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency—										
a. Timber	.....	.....	.....	.....	.....	1,495	1,800	50	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	19,657	15,000	22,000	18,000	18,000
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers	.....	.....	.....	.....	.....	715	1,400	1,400	1,500	1,500
III.—Confiscated drift and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	4,000	3,500	3,600	3,600	.....	.....	.....	.....	.....
b. Feed and keep of cattle	218	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Stores, tools and plant...	338	200	200	200	200	516	400	400	350	350
VII.—Communications and buildings—										
a. Roads and bridges ...	.....	.....	.....	.....	.....	3,200	10,000	3,000	13,000	13,000
b. Buildings	.....	.....	.....	.....	.....	2,834	2,400	3,400	2,600	2,600
c. Other works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation	.....	.....	.....	.....	.....	456	1,000	550	600	600
b. Compensation for land and rights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	49	1,000	1,400	1,700	1,700
d. Plantations	.....	.....	.....	.....	.....	2,856	6,500	4,500	4,000	4,000
e. Protection from fire ...	.....	2,000	.....	.....	.....	254	900	900	800	800
f. Other works	.....	500	500	.....	.....	37	100	100	100	100
IX.—Miscellaneous—										
a. Refunds	.....	100	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges	.....	.....	.....	.....	.....	2	.....	.....	.....	.....
c. Other charges	2,450	200	300	200	200	507	500	300	350	350
Total A.—Conservancy and Works	3,006	7,000	4,500	4,000	4,000	32,578	41,000	38,000	43,000	43,000
B.—Establishments.										
I.—Salaries—										
a. Conservators	12,000	12,000	13,000	12,000	12,000	.....	.....	.....	.....	.....
b. Superior Officers	2,100	.....	1,000	3,300	3,300	7,800	7,800	8,700	9,600	9,600
c. Subordinate Forest and Depôt establishments ...	1,610	1,080	1,440	1,440	1,440	5,653	6,240	6,220	6,240	6,240
d. Office establishments ...	4,676	5,040	4,920	4,920	4,920	1,075	1,080	1,080	1,080	1,080
e. Deputation and special allowances	615	1,008	984	974	974	190	216	1,466	216	216
II.—Travelling Allowances—										
a. Conservators	1,894	2,200	2,000	2,000	2,000	.....	.....	.....	.....	.....
b. Superior Officers	332	1,000	260	600	600	1,715	2,000	2,700	3,200	3,200
c. Subordinate Forest and Depôt establishments ...	595	400	.....	600	600	971	1,000	1,600	1,400	1,400
d. Office establishments ...	919	500	800	800	800	33	50	50	50	50
III.—Contingencies—										
a. Stationery	3	10	10		10	.....	.....	.....	.....	.....
b. Carriage of tents and records	134	300	150	200	200	17	20	20	20	20
c. Rents, rates, and taxes ...	669	700	700	.....	.....	1,935	350	911	911	911
d. Pay of Police Guards ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	386	350	360	400	400	97	50	100	100	100
f. Sundries	456	412	876	756	756	174	194	153	183	183
Total B.—Establishments ...	26,389	25,000	26,500	28,000	28,000	19,660	19,000	23,000	23,000	23,000
Grand Total of Expenditure	29,395	32,000	31,000	32,000	32,000	52,238	60,000	61,000	66,000	66,000

Teesta Division.					Kurseong Division.					Julpigori Division.				
Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,833	14,000	4,000	9,000	9,000	18,117	23,000	5,000	9,000	9,000	582	4,000	3,500	4,000	4,000
.....	.....	.....	.....	.....	132	450	300	300	300	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	200	200	300	300	.....	.....	.....	.....	.....
.....	.....	20	.....	.....	.....	.....	.....	.....	.....	274	200	500	350	350
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	200	.....	100	100	791	1,200	400	600	600	982	1 000	600	600	600
450	500	200	100	100	976	1,000	600	300	300	89	150	300	100	100
1,860	2,000	1,500	1,000	1,000	666	2,500	2,500	2,000	2,000	827	850	850	800	800
2,143	1,500	1,600	1,000	1,000	3,344	2,000	3,000	2,000	2,000	589	500	800	800	800
10	.....	.....	.....	.....	131	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,337	1,000	1,000	1,000	1,000	640	800	700	700	700	1,334	1,000	1,000	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	250	.....	350	350	.....	800	800	1,000	1,000	.....	200	100	50	50
.....	.....	.....	100	100	2,978	4,000	2,700	2,600	2,600	.....	.....	.....	.....	.....
876	750	1,400	1,000	1,000	3,292	4,000	3,500	3,500	3,500	1,885	2,000	2,000	2,000	2,000
.....	.....	200	200	200	815	750	1,200	500	500	.....	50	150	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	69	.....	50	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	20	50	70	70
253	300	80	150	150	278	300	100	200	200	46	30	100	30	30
20,796	20,500	10,000	14,000	14,000	32,160	41,000	21,000	23,000	23,000	6,666	10,000	10,000	10,000	10,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,740	7,800	2,500	3,000	3,000	2,750	2,400	2,000	6,600	6,600	550	2,400	3,400	6,600	6,600
4,222	4,560	4,560	4,560	4,560	5,727	7,080	6,660	6,660	6,660	5,375	4,524	5,546	5,844	5,844
645	660	560	660	660	1,179	1,152	1,152	1,152	1,152	768	768	760	768	768
.....	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,302	2,000	540	1,800	1,800	1,240	1,400	1,000	1,900	1,900	95	1,000	800	1,200	1,200
935	1,000	1,500	1,200	1,200	906	500	1,000	1,100	1,100	917	900	1,100	1,100	1,100
26	50	30	.....	.....	158	150	200	120	120	9	50	50	50	50
4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
88	150	100	30	30	27	30	30	30	30	11	20	20	20	20
.....	.....	.....	.....	.....	114	.....	148	148	148	134	120	120	120	120
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36	80	50	80	80	132	80	160	140	140	36	50	50	50	50
117	200	120	170	170	171	208	210	150	150	100	168	154	248	248
16,115	16,500	10,000	11,500	11,500	12,404	13,000	12,500	18,000	18,000	7,995	10,000	12,000	16,000	16,000
36,911	37,000	20,000	25,500	25,500	44,564	54,000	33,500	41,000	41,000	14,661	20,000	22,000	26,000	26,000

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Budget Heads.	Buxa.					Chota Nagpore.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency—										
a. Timber	33,756	35,000	30,000	26,000	26,000	.....	.....	.....	.....	.....
b. Firewood and charcoal...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Confiscated drift and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle..	3,354	3,600	3,000	3,150	3,150	.....	.....	1,000	700	700
c. Stores, tools and plant...	252	400	400	200	200	.....	.....	700	500	500
VII.—Communications and buildings—										
a. Roads and bridges ...	3,043	2,500	2,000	1,200	1,200	.....	.....	.....	.....	.....
b. Buildings	764	3,000	5,500	800	800	.....	.....	.....	.....	.....
c. Other works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation	2,087	1,800	1,800	1,800	1,800	.....	.....	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Plantation	960	1,500	1,500	2,000	2,000	.....	.....	.....	1,000	1,000
e. Protection from fire ...	3,937	4,500	4,000	3,300	3,300	.....	.....	.....	.....	.....
f. Other works	271	450	450	200	200	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges	50	50	50	50	50	.....	.....	.....	.....	.....
c. Other charges	343	200	300	300	300	.....	.....	.....	.....	.....
Total A.—Conservancy and Works	48,817	53,000	49,000	39,000	39,000	.....	.....	300	300	300
						.....	.....	2,000	2,500	2,500
B.—Establishment.										
I.—Salaries—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	8,387	7,800	8,500	7,800	7,800	.....	.....	.....	.....	.....
c. Subordinate Forest and Depôt establishments...	4,834	5,556	5,316	5,316	5,316	.....	.....	10,200	9,600	9,600
d. Office establishments ...	1,134	1,140	1,140	1,140	1,140	.....	.....	.....	.....	.....
e. Deputation and special allowances	.....	.....	.....	.....	.....	.....	.....	930	1,320	1,320
II.—Travelling Allowances—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	925	1,400	1,100	1,300	1,300	.....	.....	.....	.....	.....
c. Subordinate Forest and Depôt establishments...	382	400	350	350	350	.....	.....	2,000	2,400	2,400
d. Office establishments ...	121	250	150	150	150	.....	.....	.....	.....	.....
III.—Contingencies—								200	300	300
a. Stationery...	.....	10	.....	5	5	.....	.....	.....	10	10
b. Carriage of tents and records	8	50	20	50	50	.....	.....	50	200	200
c. Rents, rates, and taxes	93	150	156	156	156	.....	.....	330	360	360
d. Pay of Police Guards ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	98	90	100	100	100	.....	.....	100	100	100
f. Sundries	143	154	168	133	133	.....	.....	190	210	210
Total B.—Establishments ...	16,125	17,000	17,000	16,500	16,500	.....	.....	14,000	14,500	14,500
Grand Total of Expenditure	64,492	70,000	66,000	55,500	55,500	.....	.....	16,000	17,000	17,000

Sharabad Division.					Palamow Sub-Division.					Hazaribagh Sub-Division.				
Actuals, 1883-84.	Sanctioned estmate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	500	200	1,000	1,000	.....	100	0	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	150	200	200
.....	.....	.....	.....	.....	1,727	4,000	2,000	5,000	5,000	.....	250	0	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	200	50	200	200	.....	50	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
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.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	450	450	1,000	600	600	87	.....	100	200	200
.....	.....	.....	.....	.....	76	100	300	150	150	100	150	200	250	250
.....	.....	.....	.....	.....	2	1,500	1,500	1,450	1,450	.....	500	500	850	850
.....	.....	.....	.....	.....	657	1,000	1,000	750	750	.....	600	600	250	250
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	205	100	300	850	850	107	500	400	150	150
.....	.....	.....	.....	.....	.....	.....	50	.....	.....	234	400	200	200	200
.....	.....	.....	.....	.....	.....	.....	150	150	150	12	200	50	50	50
.....	.....	.....	.....	.....	6	.....	.....	50	50	.....	50	.....	50	50
.....	.....	.....	.....	.....	2,990	1,800	2,200	2,000	2,000	284	400	550	600	600
.....	.....	.....	.....	.....	11	100	100	100	100	.....	250	200	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	506	200	150	200	200	3	50	50	50	50
.....	.....	.....	.....	.....	6,630	10,000	9,000	12,500	12,500	827	3,500	3,000	3,000	3,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,000	5,400	5,700	5,400	5,400	3,326	2,400	.....	.....	.....
35	.....	72	72	72	2,099	4,092	3,600	3,600	3,600	353	504	876	876	876
.....	.....	.....	.....	.....	604	636	640	636	630	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	516	800	1,800	1,600	1,600	969	850	300	200	200
.....	.....	.....	.....	.....	58	250	750	800	800	.....	50	200	200	200
.....	.....	.....	.....	.....	2	50	50	50	50	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	10	5	5
.....	.....	.....	.....	.....	76	50	50	50	50	51	50	20	20	20
.....	.....	.....	.....	.....	128	70	70	100	100	.....	.....	.....	20	20
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	27	30	30	30	30	27	30	40	40	40
.....	.....	28	28	28	252	122	310	234	234	17	116	54	39	39
35	.....	100	100	100	5,762	11,500	13,000	12,500	12,500	4,745	4,000	1,500	1,400	1,400
35	.....	100	100	100	12,392	21,500	22,000	25,000	25,000	5,572	7,500	4,500	4,400	4,400

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Budget Heads.	Singbhoom Sub-Division.					Sunderbans Division.				
	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency—										
a. Timber	894	8,000	15,000	15,000	15,000	.....	.....	.....	.....	.....
b. Firewood and charcoal...	.....	.....	.....	500	500	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers	.....	1,400	1,100	600	600	23,877	30,000	27,500	33,200	33,200
III.—Confiscated drift and waif wood	.....	.....	.....	.....	.....	4	100	50	50	50
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	72	550	500	1,050	1,050	.....	.....	.....	.....	.....
c. Stores, tools and plant..	50	500	400	650	650	1,987	4,500	6,500	44,000	44,000
VII.—Communications and buildings—										
a. Roads and bridges ...	.....	1,750	1,750	2,000	2,000	.....	.....	.....	.....	.....
b. Buildings	.....	3,000	4,000	1,500	1,500	168	7,000	5,000	1,900	1,900
c. Other works	.....	.....	.....	.....	.....	109	400	100	100	100
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation	145	800	800	1,400	1,400	.....	1,000	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....	1,000	1,000	.....	.....	.....	.....	.....
c. Survey and working plans	.....	200	200	500	500	.....	.....	.....	.....	.....
d. Plantations	.....	.....	.....	100	100	.....	.....	.....	.....	.....
e. Protection from fire ...	134	600	600	800	800	.....	.....	.....	.....	.....
f. Other works	.....	100	100	400	400	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refund	.....	.....	.....	50	50	45	200	100	100	100
b. Law charges	3	.....	.....	.....	.....	238	300	400	300	300
c. Other charges	100	100	50	450	450	1,093	1,500	2,350	1,350	1,350
Total A.—Conservancy and Works	1,398	17,000	25,000	26,000	26,000	27,521	45,000	42,000	81,000	81,000
B.—Establishment.										
I.—Salaries—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	4,950	10,800	2,500	5,400	5,400	12,700	10,800	7,750	14,100	14,100
c. Subordinate Forest and Depôt establishments	2,273	3,600	4,000	4,188	4,188	13,936	18,528	15,000	16,368	16,368
d. Office establishments ...	620	636	630	636	636	3,178	3,480	3,430	3,480	3,480
e. Deputation and special allowances	.....	.....	.....	.....	.....	75	110	110	110	110
II.—Travelling allowances—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	935	2,000	800	1,800	1,800	867	650	1,100	1,800	1,800
c. Subordinate Forest and Depôt establishments	23	250	450	450	450	98	100	100	120	120
d. Office establishments ...	20	100	100	50	50	16	50	100	100	100
III.—Contingenciess—										
a. Stationery	.....	.....	.....	10	10	.....	.....	.....	.....	.....
b. Carriage of tents and records	67	80	250	150	150	17	30	50	50	50
c. Rents, rates and taxes...	220	240	90	52	52	1,237	1,300	1,300	1,300	1,300
d. Pay of police guards ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage	47	60	70	70	70	276	225	270	300	300
f. Sundries	61	234	110	194	194	175	227	190	272	272
Total B.—Establishment ...	9,225	18,000	9,000	13,000	13,000	32,575	35,500	29,400	38,000	38,000
Grand Total of Expenditure	10,623	35,000	34,000	39,000	39,000	60,096	80,500	71,400	1,19,000	1,19,000

Chittagong Division.					Orissa Division.					Total.				
Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.	Actuals, 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,069	3,000	300	.....	.....	233	12,900	5,009	11,750	11,750	69,969	1,02,300	63,100	75,800	75,800
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,789	15,450	22,400	19,000	19,000
9	100	.....	.....	.....	3	650	250	.....	.....	1,739	5,000	2,250	5,000	5,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	5	.....	.....	.....	.....	5	250	50	200	200
212	300	250	250	250	.....	1,700	150	150	150	24,804	35,000	30,600	36,000	36,000
15	700	400	600	600	.....	.....	.....	.....	.....	293	1,000	970	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	815	.....	600	.....	.....	815	4,000	4,100	3,600	3,600
.....	600	.....	.....	.....	784	1,500	1,200	1,500	1,500	6,752	9,100	7,800	8,500	8,500
415	400	400	200	200	653	1,000	500	400	400	5,902	9,300	11,100	47,400	47,400
413	900	500	600	600	911	2,000	2,000	2,200	2,200	10,922	24,500	16,100	25,100	25,100
1,683	600	1,200	1,000	1,000	2,001	2,400	300	2,200	2,200	14,183	24,000	26,900	14,800	14,800
.....	.....	.....	.....	.....	18	.....	100	.....	.....	268	400	200	100	100
922	1,000	1,000	1,000	1,000	643	1,000	1,650	1,000	1,000	7,890	10,000	9,200	9,500	9,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	234	400	250	1,200	1,200
239	100	100	100	100	4	550	400	.....	.....	304	3,300	3,200	4,900	4,900
3,607	2,500	2,700	2,000	2,000	313	150	200	600	600	10,720	14,700	11,600	11,500	11,500
44	100	.....	.....	.....	22	1,450	1,000	1,000	1,000	13,718	18,500	16,150	15,000	15,000
.....	50	.....	.....	.....	60	50	.....	100	100	1,194	2,400	3,000	1,900	1,900
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	114	300	150	150	150
47	100	50	100	100	.....	.....	.....	.....	.....	349	520	550	520	520
148	50	100	150	150	214	150	150	100	100	5,941	3,580	4,330	3,830	3,830
8,823	10,500	7,000	6,000	6,000	6,689	25,500	13,500	21,000	21,000	1,95,905	2,84,000	2,34,000	2,85,000	2,85,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000	13,000	12,000	12,000
6,600	6,600	7,750	9,600	9,600	12,068	12,000	14,000	15,000	15,000	71,971	76,200	74,000	96,000	96,000
9,656	11,004	10,450	10,704	10,704	3,707	5,832	5,100	5,532	5,532	59,510	72,600	68,840	71,400	71,400
1,602	1,608	1,608	1,608	1,608	786	1,200	1,200	1,200	1,200	16,276	17,400	18,050	18,600	18,600
1,200	1,290	960	1,200	1,200	.....	.....	.....	.....	.....	2,080	2,534	3,560	2,500	2,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,894	2,200	2,000	2,000	2,000
1,669	2,000	2,000	2,400	2,400	1,172	1,900	1,600	1,800	1,800	11,737	17,000	16,000	22,000	22,000
917	1,000	1,050	1,200	1,200	508	650	800	680	680	6,310	6,500	8,900	9,200	9,200
105	150	200	250	250	45	100	70	80	80	1,454	1,500	2,000	2,000	2,000
7	20	20	20	20	10	10	10	10	10	26	50	50	70	70
19	80	80	80	80	14	100	60	50	50	529	960	900	950	950
.....	.....	.....	.....	.....	330	330	375	393	393	4,860	3,260	4,200	3,560	3,560
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
169	175	250	250	250	63	80	80	100	100	1,394	1,300	1,600	1,760	1,760
69	163	132	188	188	124	298	205	155	155	1,867	2,496	2,900	2,960	2,960
22,043	24,000	24,500	27,500	27,500	18,827	22,500	23,500	25,000	25,000	1,91,908	2,16,000	2,16,000	2,45,000	2,45,000
30,866	34,500	31,500	33,500	33,500	25,496	48,000	37,000	46,000	46,000	3,87,813	5,00,000	4,50,000	5,30,000	5,30,000

C. E. G. & H. P.—Reg. No. 10465C—126—18-12-84.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH DECEMBER 1884.

RESOLUTION.

READ—

A letter from the Conservator of Forests, No. 188B—G, dated the 21st November 1884, submitting the estimates of receipts and disbursements of the Forest Department for 1885-86.

The actuals of 1883-84, compared with the original estimate for that year, and the actuals of the preceding year, were as follows :—

		Actuals, 1882-83.	Estimate, 1883-84	Actuals, 1883-84
		Rs.	Rs.	Rs.
Receipts		6,93,959	8,00,000	6,94,334
Expenditure	A.—Conservancy and works ...	2,05,562	2,96,800	1,95,905
	B.—Establishment...	1,76,622	2,03,200	1,91,908
		3,82,184	5,00,000	3,87,813
Surplus		3,11,775	3,00,000	3,06,521

The estimate of receipts for 1883-84 provided for an increase of more than a lakh of rupees over the actuals of 1882-83. An increase of revenue was anticipated in the Kurseong, Orissa, and Singbhoom Divisions. These anticipations have not been realized, and the actuals of 1883-84 were Rs. 6,94,334, as against Rs. 6,93,959 in the preceding year. The decrease in receipts compared with the estimate was more than compensated by reduction of expenditure to the extent of Rs. 1,12,187, which was judiciously distributed over all the main heads, and the net result was an increase of Rs. 6,521 in the actual surplus, which amounted to Rs. 3,06,521 against the sanctioned estimate of Rs. 3,00,000.

2. The revised estimate for 1884-85 provides for total receipts of Rs. 7,00,000, and a total expenditure of Rs. 4,50,000, as against Rs. 8,50,000 and Rs. 5,00,000, respectively, originally estimated for that year, thus reducing the estimated surplus from Rs. 3,50,000 to Rs. 2,50,000. The decrease in the revenue is mainly due to the diminution of demand for timber for railway works on the Teesta and Kurseong Divisions, and to the absence of sufficient facilities for working the Angul and other forests in Orissa. These figures will stand, and, under the last clause of paragraph 162 of the Forest Code, the Lieutenant-Governor accepts the revised estimate as a revised appropriation statement of the budget grant for 1884-85.

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3. The following table shews the estimated receipts and expenditure of 1885-86 under the main heads, as compared with the actuals of 1883-84, and the sanctioned and revised estimates for 1884-85 :—

BUDGET HEADS.	Estimate, 1885-86.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Actuals, 1883-84
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	2,10,000	2,24,000	1,41,000	1,55,345
II.—Timber and other produce removed from the forests by consumers or purchasers	5,84,600	5,97,200	5,28,000	5,06,629
III.—Confiscated, drift, and waif wood	6,000	2,500	3,700	2,991
IV.—Revenue from forests not managed by Government	400	200	300	498
V.—Miscellaneous	29,000	26,100	27,000	28,871
Total Revenue ..	8,30,000	8,50,000	7,00,000	6,94,334
EXPENDITURE.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency . .	1,00,000	1,23,000	87,800	91,502
II.—Timber and other produce removed from the forests by consumers or purchasers	36,000	35,000	30,600	24,804
III.—Confiscated, drift, and waif wood ... - ...	1,000	1,000	970	293
IV.—Revenue from forests not managed by Government	.....	. ...	.....	
V.—Rent of leased forests and payments to shareholders in forests managed by Government	...	.. ..	.....	
VI.—Live-stock, stores, tools and plant	59,500	22,400	23,000	13,469
VII.—Communications and buildings	40,000	48,900	43,200	25,373
VIII.—Demarcation, improvement and extension of forests	44,000	49,300	43,400	34,060
IX.—Miscellaneous	4,500	4,400	5,030	6,404
Total A.—Conservancy and Works ..	2,85,000	2,84,000	2,34,000	1,95,905
B.—Establishments.				
I.—Salaries ... ... - ...	2,00,500	1,80,734	1,77,450	1,61,837
II.—Travelling allowances	35,200	27,200	28,900	21,395
III.—Contingencies	9,300	8,066	9,650	8,676
Total B.—Establishments ..	2,45,000	2,16,000	2,16,000	1,91,908
Grand Total of Expenditure . .	5,30,000	5,00,000	4,50,000	3,87,813
Estimated Surplus ...	3,00,000	3,50,000	2,50,000	3,06,521

4. The total receipts for 1885-86 have been estimated by the Conservator at Rs. 8,30,000 against Rs. 6,94,334, the actuals of 1883-84. It is expected that, with more gazetted officers available for the Chota Nagpore and Orissa Divisions, the departmental operations will be more successfully developed during the working season of 1885-86. There has also been a revival of trade in timber in the Sunderbuns, and an increase in the demand for firewood is anticipated. In view, however, of the failure of the receipts during the current year to reach the amount of the original estimate, the Lieutenant-Governor thinks it unsafe to place the estimate for 1885-86 at a higher figure than 8 lakhs

5. The estimate provides for a total expenditure of Rs. 5,30,000 against Rs. 5,00,000, the original grant for the current year. There is a provision of Rs. 40,000 under A.—VI.—*c.* (Stores, tools and plant) for the purchase of a steamer for the second gazetted officer proposed to be posted to the Sunderbuns Division. Complete details have been furnished by the Conservator in explanation of his estimate, and it is accepted.

6. The estimate will stand thus—

		Rs
Receipts		8,00,000
Expenditure ...	A.—Conservancy and works	2,85,000
	B.—Establishments	2,45,000
		5,30,000
Surplus		2,70,000

and the Provincial share will be—

	Rs.
Receipts	4,00,000
Expenditure	2,65,000
Surplus	1,35,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the budget estimate, be forwarded to the Comptroller-General for submission to the Government of India in the Home Department.

Ordered also that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Conservator of Forests and the Revenue Department for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 2183-85.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secy. to the Government of Bengal.

CALCUTTA,
The 11th December 1884.

W. LoB.—Reg. No. 10466C—126—17-12-84.

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ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1885-86.

No. 1960C, dated Calcutta, the 29th November 1884.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT X.—REGISTRATION.

RECEIPTS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents									9,21,929		5,48,100	In view of the excess of receipts in 1883-84 over the estimates of that year, and of the comparatively high receipts during the first six months of the current year, it is probable that the estimate for 1884-85 will be exceeded. The Inspector-General states that the operations of the department have been steadily expanding, and that there has been a continuous increase in the number of registrations. He suggests a revised estimate of Rs. 10,75,000, and an original estimate of Rs. 11,00,000. As it is anticipated that the ensuing year will be a still more prosperous one for his department, the first figure has been taken at Rs. 10,50,000 and the second one accepted.
Fees for copies of registered documents									26,376		16,254	
		11,00,000		11,00,000		11,00,000		10,00,000		10,50,000		
Collections under Act X of 1866									9,113		4,638	
Miscellaneous									15,550		7,474	
Land Registration fees ...		6,878		7,000		7,000		7,000	9,993	7,000	4,169	
Total ...		11,06,878		11,07,000		11,07,000		10,07,000	9,82,961	10,57,000	5,80,635	
Provincial share		.....		.....		5,53,500		.....	.....	.....	.....	
Imperial "		.....		.....		5,53,500		.....	.....	.....	.....	
		.....		.....		11,07,000		.....	.....	.....	.....	

GRANT 14.—REGISTRATION.

Expenditure.

ABSTRACT.	BUDGET ESTIMATE. 1885-86.	BUDGET ESTIMATE. 1884-85.	Sanctioned grant, 1885-86.	Increase.	Decrease.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	68,000	63,240	68,000	4,760	.....	62,959	62,000	31,585	
District charges	4,93,000	4,44,000	4,91,000	49,000	.....	4,49,589	4,78,000	2,66,419	
Land registration charges	31,000	54,000	31,000	... ..	23,000	45,319	35,000	19,383	
	.....	5,61,240	.....	53,760	23,000	.....	.....	.....	
Deduct for rounding ...	.....	240	.....	240	.....	.....	.....	.....	
Total ...	5,92,000	5,61,000	5,90,000	31,000	.....	5,57,867	5,75,000	3,17,387	
Provincial share	.....	.....	2,95,000	.....	.....	.....	.....	.....	
Imperial "	.....	.....	2,95,000	.....	.....	.....	.....	.....	

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GRANT 14.—REGISTRATION.

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	20,540		20,160		20,160		17,600		19,692		7,397	The estimate for the present year was reduced by Government as the permanent incumbent was not expected to return from furlough until the latter part of the year.
2	2	Inspectors of Registration offices	20,400		20,400		20,400		20,400		17,772		9,240	
				40,940		40,560		40,560		38,000				
		Establishment.												
18	18	Clerks	14,640		14,640		14,640		14,640		14,729		8,812	
9	9	Servants	768		768		768		768					
		Temporary establishment ...	600		600		600		600		168		287	The Inspector-General explains that extra aid is required from time to time to meet the general pressure of work in his office and to prepare statements for the annual report.
				16,008		16,008		16,008		16,008				
		Contingent Charges.												
		Office rent	.....		.....		.....		.....		.....		.....	
		Office expenses and miscellaneous	1,200		1,100		1,100		1,100		953		880	Reduced with reference to actuals of the past two years.
				1,200		1,100		1,100		1,100				
		Travelling Expenses.												
		Travelling allowances ...		10,000		10,000		10,000		7,500	8,939		4,656	Increased mileage rate for travelling by boat in the districts of the Dacca and Chittagong Divisions and in the districts of the 24-Pergunnahs, Jessore, and Khulna under orders of the Government of India, Financial Department, No. 2181, dated 15th July 1884.
		Postage Charges.												
		Service postage stamps ...		650		650		650		650	706		313	
				.....		68,318		68,318		63,258				
		Deduct—for rounding ...		.....		318		318		18				
		Total Superintendence ...		68,798		68,000		68,000		63,240	62,959	62,000	31,585	
		DISTRICT CHARGES.												
		Salaries.												
1	1	Registrar of Calcutta	7,200		7,200		7,200		7,200		7,924		3,850	
19	20	Special Sub-Registrars ...	21,900		21,900		21,900		21,600		22,019		11,747	A new Special Sub-Registrar for Burdwan on a salary of Rs. 100 a month and commission, against which the post of the Special Sub-Registrar of Burrisal is to be reduced from a fixed salary of Rs. 200 to Rs. 100 a month and commission. There is also provision for increase to the pay of the Special Sub-Registrar of Noakhally from Rs. 75 to Rs. 100 a month in consequence of the opening of two new offices.
		Sub-Registrar's commission ...	3,50,000		3,50,000		3,50,000		3,04,000		3,00,159		1,87,895	The estimate under this head has been considerably raised with reference to corresponding increase under receipts. It is also proposed to convert two *ex-officio* Sub-Registrars paid by 25 per cent. of the fees realized into Rural Sub-Registrars receiving commission according to sanctioned scale.
				3,79,100		3,79,100		3,79,100		3,32,800				
		Establishment.												
		Clerks and servants	82,522		82,230		80,000		82,522		90,114		46,161	Reduction of establishments on the conversion of two sub-divisional sub-registry offices into rural ones, against which there is provision for the cost of establishment of the sub-registry office at Choadanga hitherto placed experimentally under a Rural Sub-Registrar and an additional mohurir for the registration office at Mozufferpore on a salary of Rs. 15 per mensem under Bengal's No. 572P—D, dated 7th June 1884.

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GRANT 14.—REGISTRATION.

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
DISTRICT CHARGES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—contd.												
Temporary establishment ...	5,000	87,522	5,000	87,230	5,000	85,000	4,000	86,522	5,035		4,204	Additional provision required owing to augmented work in consequence of the increase of registrations.
Contingent Charges.												
Office rent	840		840		840		240		280		295	Increase due to provision for the rent of the sub-registry office at Dacca, which is now being held at a hired building.
Office expenses and miscellaneous	17,000		17,000		17,000		16,500		18,512		9,001	The Inspector-General provides for an increase of Rs. 1,000 for section-writing over the sanctioned grant of the current year owing to increase of registrations, against which he reduces the grant for the purchase of new iron record racks by Rs. 500.
Petty construction and repairs	2,500	20,340	2,500	20,340	2,500	20,340	2,500	19,240	510		146	
Travelling Expenses.												
Travelling allowances		4,000		4,000		4,000		3,500	2,482		1,676	Increased mileage rate for travelling by boat in certain Eastern districts under orders of the Government of India in the Financial Department, No. 2181, dated 15th July 1884.
Postage Charges.												
Service postage stamps... ...		3,000		2,500		3,000		2,500	2,554		1,444	A slight reduction has been made in the Inspector-General's estimate with reference to the actual expenditure of the past two years.
				4,93,170		4,91,440		4,44,562				
Deduct—for rounding				170		440		562				
Total District Charges ...		4,93,962		4,93,000		4,91,000		4,44,000	4,49,589	4,78,000	2,66,419	
LAND REGISTRATION CHARGES.												
Special Sub-Deputy Collectors	7,200		7,200		7,200		9,300		9,681		2,748	Local figures as passed by the Board of Revenue. Large reduction of establishments owing to the completion of registration works in some districts.
Establishment	18,768		18,768		18,768		42,344		22,535		5,997	
Temporary establishment ...	3,972		3,972		3,972		.....		11,570		10,174	
Office expenses and miscellaneous	1,430		1,430		1,430		2,295		1,074		42[illegible]	
Travelling allowances	.....		.....		.....		160		58		43	
Service postage stamps ...	.....		.....		.....		355		401		1	
		31,370		31,370		31,370		54,454				
Deduct for rounding		.....		370		370		454				
Total Land Registration Charges		31,370		31,000		31,000		54,000	45,319	35,000	19,383	

W. LeB.—Reg. No. 12553C—108—24-1-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1960C, dated the 29th November 1884, submitting the estimates of receipts and expenditure of the Registration Department for 1885-86.

IN the Resolution recorded on the estimates for 1884-85, it was explained that "Revenue record-room receipts and charges" had, under instructions from the Comptroller-General, been removed, with effect from the beginning of 1883-84, from the head of "Registration," the receipts having been included under "Land Revenue," and the charges partly under "Land Revenue" and partly under "Administration." The effect of this change would be to allot to the Provincial Government only 32·2284 per cent. of these receipts, instead of 50 per cent., as allotted in the last financial contract, while the charges would entirely fall on the Local Government instead of one-half, the other half being payable from the Imperial Revenues. It was not intended that the Local Government should suffer any loss in consequence of the alteration in classification, and the Government of India have, since the issue of the Resolution above quoted, made an annual allotment to the Government of Bengal of Rs. 50,000 with effect from 1883-84.

2. The estimate of receipts for the current year, exclusive of *Land registration fees*, was fixed at Rs. 10,00,000. In view of the excess of receipts in 1883-84 over the estimates of that year, and of the actuals of the first six months of the current year, the Accountant-General has raised the estimate to Rs. 10,50,000. This amount is accepted and will stand as the revised estimate for 1884-85. Looking to the steady expansion of registration operations all over Bengal, the Accountant-General has, in concurrence with the Inspector-General of Registration, estimated the receipts for the ensuing year at Rs. 11,00,000. The estimate is accepted. The Accountant-General's estimate of receipts under "Land registration fees," amounting to Rs. 7,000, is also accepted.

3. The Accountant-General's estimates of expenditure for 1885-86 are compared in the following table with the sanctioned grants for 1884-85 and the actuals of 1883-84:—

	Estimate, 1885-86.	Sanctioned grant, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Superintendence	68,000	63,240	62,959
District charges	4,93,000	4,44,000	4,49,589
Land registration charges	31,000	54,000	45,319
	.....	5,61,240	5,57,867
Deduct for rounding	.....	240	.....
Total ...	5,92,000	5,61,000	5,57,867

4. *Superintendence.*—The Accountant-General has entered the salary of the Inspector-General at Rs. 20,160 against Rs. 17,600, the sanctioned estimate for the current year. This is to provide for the full salary of Mr. Bourdillon, the permanent incumbent, who is expected to return shortly from furlough. The increase of Rs. 2,500 under "Travelling allowances" is due to the mileage rate for travelling by boat in certain districts having been increased 50 per cent. under the orders of the Government of India. Under all other heads, the Accountant-General repeats the sanctioned figures of the current year. His estimates are accepted.

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5. *District charges.*—The estimate under the head of "Sub-Registrars' commission" shows an increase of Rs. 46,000, compared with the sanctioned grant for the current year. The increase is mainly due to the steady conversion of *ex-officio* Sub-Registrars at sub-divisional head-quarters into Rural Sub-Registrars receiving commission on the number of registrations. The Inspector-General's estimate under "Clerks and servants" amounts to Rs. 82,522, which the Accountant-General has reduced to Rs. 82,230. The Lieutenant-Governor is of opinion that the estimate should be further reduced to Rs. 80,000, in view of the steady conversion of sub-divisional registration offices into rural ones, by which the expenditure on "Establishment" is saved, as Rural Sub-Registrars have to provide their own establishment. The provision of Rs. 3,000 made by the Inspector-General under "Service postage stamps" has been reduced by the Accountant-General to Rs. 2,500 with reference to the actual expenditure in the past two years. Looking, however, to the actuals of the first six months of the current year, which amounted to Rs. 1,444, the Inspector-General's estimate is accepted. The Accountant-General's estimates under the other heads are accepted, the explanations of increase being given in the "Explanatory remarks." The estimate under "District charges" will thus stand at Rs 4,91,270, or, in round numbers, Rs. 4,91,000.

6. The *Land registration charges* have been estimated at Rs. 31,000 against Rs. 54,000 for the current year. The decrease is due to reduction of establishments in districts in which the registration work is drawing to a close. The estimate is accepted.

7. The grants for 1885-86 will, in accordance with the foregoing remarks stand thus—

	Rs.
Superintendence	68,000
District charges	4,91,000
Land registration charges	31,000
Total ...	5,90,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration, the Board of Revenue, the Accountant-General, and to the Political and Revenue Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 262-66.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1885.

C. F. G.—Rg. No. 12554C—108—23-1-85.

ANNUAL ESTIMATES, ADMINISTRATION, 1885-86.

No. 20490, dated Calcutta, the 20th December 1884.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

18.—General Administration.

Disbursement.	Budget estimate, 1885-86.	Sanctioned grant, 1885-86.	Budget estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor	96,000	96,000	96,000	96,000	96,000	48,000	
Staff and household of Lieutenant-Governor	30,700	30,700	62,700	27,566	30,000	14,341	
Tour expenses	74,000	74,000	42,600	66.353	70,000	52,015	
Legislative Council	24,400	24,400	24,000	24,947	24,000	13,388	
Civil Secretariat	4,24,000	4,24,000	4,14,300	4,03,413	4,14,000	2,38,004	
Board of Revenue	2,63,000	2,63,000	2,65,600	2,66,823	2,65,600	1,37,493	
Commissioners	5.11,480	5,11,480	5,05,300	5,36,508	5,10,300	2,71,958	
Provincial establishments in Imperial offices	1.33,420	1,33,420	1,33,100	1,23,417	1,33,100	73,965	
Total Provincial ...	15,57,000	15,57,000	15,43,000	15,45,027	15,43,000	8,49,164	
Total 18, General Administration, Provincial	15,57,000	15,57,000	15,43,000	15,45,027			

18.—General Administration.

Numbers. 1884-85.	Numbers. 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LIEUTENANT-GOVERNOR.											
		Salary	1,00,000		1,00,000		1,00,000		96,000			48,000	
		Deduct Civil Service Annuity ...	4,000		4,000		4,000		.....			.....	
		Total Lieutenant-Governor ...		96,000		96,000		96,000		96,000	96,000	48,000	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.											
		Salary.											
1	1	Private Secretary ...		15,000		15,000		15,000		15,000		7,490	
		Establishment.											
15	15	Establishment of the Private Secretary	5,196		5,196		5,196		4,938			3,236	
1	...	Native Doctor ...	.....		.....		.....		300			150	
		Establishment expenses at Rs. 500 per mensem ...	6,000		6,000		6,000		6,000			3,000	
		Temporary establishment ...	.....		.....		.....		245			70	
				11,196		11,196		11,196		11,483		6,456	
		Contingent Charges.											
		Contingencies and miscellaneous	2,000		2,000		2,000		914			316	
		Allotment for household expenses	2,000		2,000		34,000		.....			.....	Rupees 32,000 for tour expenses have been provided under that minor head and Rs. 2,000 only provided for household expenses; see Government of India, Financial Department No. 577, dated 29th January 1884.
				4,000		4,000		36,000		914		316	
		Postage Charges.											
		Purchase of service postage stamps		504		504		504		169		79	
		Total Staff and Household, &c.		30,700		30,700		62,700		27,566	30,000	14,341	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Tour Expenses.											
		Tour allowances							10,827			1,682	
		Travelling allowances							1,405			1,990	
		Deputation allowances	74,000		74,000		42,000		19,674			19,522	Rs. 32,000 for tour expenses of the Lieutenant-Governor has been included under this head in 1885-86.
		Contingencies and miscellaneous							34,438			28,821	
		Value of medical stores							9			.....	
		Total Tour Expenses ...		74,000		74,000		42,000		66,353	70,000	52,015	The revised estimate has been based on seven months' actuals, which amount to Rs. 65,461.
		LEGISLATIVE COUNCIL.											
		Salary.											
1	1	Secretary		12,000		12,000		12,000		12,037		6,000	
		Establishment.											
4	4	Clerks	8,712		8,712		8,696		9,957			5,401	
11	11	Servants	1,140		1,140		1,140					231	
		Temporary establishment	.....		.....		.....		378			.....	
				9,852		9,852		9,836		10,335		5,632	
		Contingencies.											
		Service postage stamps	550		550		650		521			390	
		Contingencies and miscellaneous	1,998		1,998		1,514		2,054			1,366	
				2,548		2,548		2,164		2,575		1,756	
		Total Legislative Council ...		24,400		24,400		24,000		24,947	24,000	13,388	
		CIVIL SECRETARIAT.											
		SECRETARIAT.											
		Salaries.											
3	3	Secretaries	1,10,000		1,10,000		1,10,000		1,37,523				
3	3	Under-Secretaries...	36,000		36,000		36,000					84,597	
		Assistant Secretary	.....		.....		.....		.....			.....	
				1,46,000		1,46,000		1,46,000					
		Deduct Civil Service Annuity ...		5,840		5,840		5,840					
				1,40,160		1,40,160		1,40,160		1,37,523			
		Deduct probable savings		5,000		5,000						84,597	
				1,35,160		1,35,160							
		Establishment.											
144	150	Registrars and clerks	2,16,100		2,16,100		2,07,100		2,09,066			1,12,520	Increase due to increments of salary and creation of six new appointments, as well as the promotion of two assistants from 4th to 3rd grade.
91	92	Servants	9,150		9,150		8,940						Increase due to increments of salary and creation of one new appointment, as well as the promotion of three duftries to the first grade of duftries.
		Temporary establishment	5,000		5,000		2,500		1,869			1,707	Increase due to the creation of five new appointments.
				2,30,250		2,30,250		2,18,540		2,10,935		1,14,227	
		Contingencies.											
		Purchase of books and periodicals	2,000		2,000		1,500		4,329			1,564	
		Subscriptions to Newspapers, Gazettes, &c.	2,500		2,500		2,500		1,465			659	
		Office expenses and miscellaneous (including State contingencies)	12,000		12,000		10,612		10,362			11,099	
		Maintenance of Secretariat Telegraph	790		790		788		.....			.....	
		Petty construction and repairs ...	.....		.....		.....		.....			.....	
		Stores from England	.....		.....		.....		3			6	
				17,290		17,290		14,800		16,159		13,328	
		Travelling Allowances.											
		Travelling expenses		.....		.....		.....		40		402	
		Postage Charges.											
		Purchase of service postage stamps		10,300		10,300		9,500		8,903		7,512	
		Total ...		3,93,000		3,93,000		3,83,000		3,73,560		2,20,066	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIAT—*contd.*											
		TRANSLATOR'S DEPARTMENT.											
		Salaries.											
1	1	Bengalee Translator	8,400		8,400		8,400						
1	1	Ooriya Translator	2,040		2,040		2,000			15,050		7,671	
1	1	Urdu and Hindi Translator ...	4,800		4,800		4,800						
				15,240		15,240		15,200				7,671	
		Establishment.											
8	8	Establishment of Bengali Translator	3,666		3,666		3,602						
2	3	Establishment for the supervision of the native press...	3,660		3,660		2,760			9,460		7,146	An assistant on Rs. 75 rising to Rs. 100 a month has been sanctioned in letter from the Government of Bengal, No. 431T—G, dated 22nd May 1884.
4	4	Establishment of Ooriya Translator	1,152		1,152		1,332						Estimated according to the pay to be drawn by the present incumbents.
6	6	Establishment of Hindi Translator	3,024		3,024		2,979						Annual increment.
				11,502		11,502		10,673				7,146	
		Contingencies.											
		Purchase of service postage stamps	180		180		100		147			95	
		Office and ground rent	120		120		960		880			480	Rs. 10 per month for office rent of the Ooriya Translator to Government entered with reference to letter from Government of Bengal, No. 339, dated 14th March 1884.
		Miscellaneous	500		500		547		545			269	
				800		800		1,607		1,572		844	
		Total ...		27,542		27,342		27,480		26,082		15,661	
		LIBRARIAN'S DEPARTMENT.											
		Librarian and establishment ...	3,960		3,960		3,580						
		Miscellaneous	62		62		240		3,482			2,240	Annual increment of Librarian and an additional clerk on Rs. 25 a month entertained with reference to letter from Government of Bengal, Finance, Miscellaneous Department, No. 125, dated 23rd January 1884.
									289			37	
				4,022		4,022							
		Total ...		4,24,564		4,24,564		3,820		3,771		2,277	
		Deduct probable savings ...		564		564							
		Total Civil Secretariat		4,24,000		4,24,000		4,14,300		4,03,413	4,14,000	2,38,004	
		BOARD OF REVENUE.											
		Salaries.											
2	2	Members at Rs. 4,000 each per mensem	96,000		96,000		96,000		94,564			46,080	
1	1	Secretary	30,000		30,000		30,000		55,180			24,917	
1	1	Junior Secretary ...	21,600		21,600		21,600						
				1,47,600		1,47,600		1,47,600		1,40,744			
		Deduct Civil Service Annuity ...		5,904		5,904		5,904					
				1,41,696		1,41,696		1,41,696				70,997	
		Establishment.											
92	92	Clerks	1,00,624		1,00,624		1,05,062		1,06,407			60,040	Estimated according to the salaries to be drawn by the present incumbents. The pay of the duftries has been raised in letter No. 2531T—F, dated 17th September 1884, from Government of Bengal.
70	70	Servants	6,306		6,306		6,228						
		Temporary establishments	.....		.....		.....		.....			.....	
		Provincial establishment ...	2,036		2,036		2,484		2,038			1,094	Estimated according to the salaries to be drawn by the present incumbent.
		Revenue Record-room establishments and contingencies	4,000		4,000		4,000		4,120			2,479	Bengal Government order No. 1981T—R, dated 19th February 1884.
				1,12,966		1,12,966		1,17,774		1,12,565		63,613	
		Contingencies.											
		Travelling allowances	1,000		1,000		1,000		81			566	
		Petty construction and repairs...	100		100		30		.....			99	
		Office expenses and miscellaneous	5,900		5,900		3,300		3,022			1,549	The increase under this head is due to provision being made for cost of constructing new racks in the Record-rooms of the Board's office.
		Cost of Europe stores							.....			.....	
		Do. medical stores							15			15	
				7,000		7,000		4,330		3,118		2,229	

134.

GRANT 18—GENERAL ADMINISTRATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL—*continued.*											
		BOARD OF REVENUE—*continued.*											
		Postage Charges.											
		Purchase of service postage stamps		1,500		1,500		1,800		1,396		654	
				2,63,162		2,63,162		2,65,600		2,66,823	2,65,600	1,37,493	
		Deduct probable savings ...		162		162							
		Total Board of Revenue ...		2,63,000		2,63,000							
		COMMISSIONERS.											
		Salaries.											
8	8	Commissioners, at Rs. 2,916 each per mensem	2,80,000		2,80,000		2,80,000			3,28,391		1,62,811	
1	1	Commissioner for Non-Regulation Provinces at Rs. 2,500 per mensem	30,000		30,000		30,000						
				3,10,000		3,10,000		3,10,000					
		Deduct Civil Service Annuity ...		12,400		12,400		12,400					
				2,97,600		2,97,600		2,97,600		3,28,391		1,62,811	
		Establishment.											
139	142	Clerks, duftardars, sheristadars, and others	85,996		85,996		85,518		94,372			55,469	Increase of three additional clerks in the office of the Bhagulpore Commissioner at Rs. 20 each per mensem, as per Bengal Government No. 829—342LR, dated 5th March 1884, against a decrease caused by filling up vacancies on minimum pay of the grade.
149	150	Servants	10,719		10,719		10,455						
		Temporary establishment	250		250		250		204			294	Increase of pay of servants in Burdwan and Chittagong as per Bengal Government order No. 60F, dated 4th January 1884, and Nos. 533—224LR, and 1067—127, dated 9th February and 25th March 1884, and a new chowkidar for circuit house in Durbhunga, under Bengal Government order No. 597T—R, dated 30th May 1884.
		Provincial establishment	16,652		16,652		16,663		16,180			9,432	
		Educational establishment	6,300		6,300		6,300		6,250			3,653	
		Partition establishment	3,000		3,000		3,000		2,882			1,715	
		Revenue Record-room establishment	1,203		1,203		1,700		1,122			1,069	
		Total ...		1,24,120		1,24,120		1,23,891		1,21,080		71,632	
		Contingencies.											
		Office and ground rent	6,384		6,384		6,384		7,869			3,192	The increase is chiefly in Burdwan and Bhagulpore for purchase of new tents.
		Petty construction and repairs...	1,400		1,400		1,400		724			90	
		Establishment of steamers, cost of coal, stores, &c.	20,144		20,144		20,564		21,271			11,354	
		Repairs of steamer	5,000		5,000		.....		.....			.....	A new head "Repair of steamer" opened with reference to Bengal Government No. 684T—G, dated 10th June 1884.
		Service telegrams	1,941		1,941		1,791		1,685			934	
		Purchase of tents and furniture	3,910		3,910		1,810		4,728			523	
		Other miscellaneous charges ...	200		200		200		228			82	
		Purchase of books and publications	210		210		210		16			14	
		Contract contingencies	10,870		10,870		10,900		11,870			4,067	
		Revenue Record-room contingencies	621		621		700		357			402	
		Value of mathematical stores ...	.....		.....		.....		.....			.....	
		Section-writers	.....		.....		.....		17			.....	
				50,680		50,680		43,959		48,765		20,658	
		Travelling Expenses.											
		Travelling allowances		32,400		32,400		33,010		32,210		14,383	
		Postage Charges.											
		Purchase of service postage stamps		6,680		6,680		6,840		6,062		2,474	
		Total Commissioners ...		5,11,480		5,11,480		5,05,300		5,36,508	5,10,300	2,71,958	Provision for an extra Commissioner for Patna Division as per order of the Government of India, No. 4372, dated 5th November 1884.
		PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES.											
		Office of Account and Audit ...		30,260		30,260		31,350		30,004		18,223	The reduction in the Provincial share of the cost of establishment is due to some vacancies having been filled up on minimum pay.

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GRANT 18.—GENERAL ADMINISTRATION—*concluded.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES—*concluded.*											
Examiner of Local Accounts.											
Examiner	14,400		14,400		13,800		13,197			8,027	Annual increments.
Chief Superintendent	6,680		6,680		.....		.....			.....	
Local Auditors	13,440		13,440		18,084		17,256			9,773	
Clerks and servants	4,680		4,680		4,476					2,382	
		39,200		39,200		36,360		30,453		20,182	
Contingencies.											
Travelling allowances	11,360		11,360		10,190		10,284			5,718	The increase under this head is due to the rules of the new Travelling Allowance Code and concessions made under the orders of Government.
Office expenses and miscellaneous	400		400		400		354			170	
Service postage stamps	200		200		200		145			117	
		11,960		11,960		10,790		10,783		6,005	
General Management of Wards' and other Estates.											
Clerks	44,488		44,488		46,622		48,027			27,410	Local estimates as passed by the Board of Revenue.
Servants	1,423		1,423		1,411						
Service postage stamps	2,276		2,276		2,390		1,832			894	
Travelling allowances	761		761		830		238			113	
Miscellaneous	3,052		3,052		3,347		2,080			1,138	
		52,000		52,000		54,600		52,177		29,555	
Total Provincial Establishments, &c.		1,33,420		1,33,420		1,33,100		1,23,417	1,33,100	73,965	

C E. G.—Reg. No. 12835C—171—5-2-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2049C, dated the 20th December 1884, submitting the estimate of expenditure under "Administration" for 1885-86.

The Accountant-General's estimates for 1885-86 are compared with the sanctioned grants for the current year in the following table:—

	Estimate, 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.
Salary of Lieutenant-Governor	96,000	96,000
Staff and household of Lieutenant-Governor	30,700	63,000
Tour Expenses	74,000	42,000
Legislative Council	24,400	24,000
Civil Secretariat	4,24,000	4,14,242
Board of Revenue	2,63,000	2,65,600
Commissioners	5,11,480	5,05,300
Provincial establishments in Imperial offices	81,420	78,602
General management of Wards' and other estates	52,000	54,798
	15,57,000	15,43,542
Deduct for rounding	.....	542
Total ...	15,57,000	15,43,000

2. *Staff and household of the Lieutenant-Governor.*—The decrease of Rs. 32,300 in the estimates for 1885-86, as compared with the sanctioned grant for the current year, is only nominal. In letter No. 577 of 29th January 1884, the Government of India approved a proposal to assign an annual allotment of Rs. 34,000 for the household and tour expenses of the Lieutenant-Governor, and the whole of this amount was entered in the current year's estimates under "Staff and household of Lieutenant-Governor." The Accountant-General has, however, in the estimates for the ensuing year distributed the allotment of Rs. 34,000 among two heads: he has entered Rs. 2,000 representing household expenses under "Staff and household," and Rs. 32,000 under "Tour expenses." His estimates are accepted.

3. *Tour Expenses.*—The decrease of Rs. 32,000 under this head is also nominal for the reason assigned in the preceding paragraph. The Accountant-General's estimate of Rs. 74,000 for "Tour expenses" is composed thus—

	Rs.
For His Honour the Lieutenant-Governor	32,000
" Civil Secretariat (as passed in the estimate of the Secretariat establishment, *vide* Government order No. 2171, dated 10th December 1884)...	42,000
Total ...	74,000

The estimates are accepted.

4. *Civil Secretariat.*—The estimate of the Secretariat expenditure proper exclusive of "Tour expenses," as passed in Government order No. 2171, dated the 10th December 1884, and forwarded to the Accountant-General, amounted to Rs. 3,93,700. The Accountant-General has, however, placed it at Rs. 3,93,000 by reducing the estimate under "Purchase of service postage stamps" from Rs. 11,000 to Rs. 10,300, with reference apparently to the actuals of 1883-84, which amounted to Rs. 8,903. The Accountant-General's estimate may stand. The estimates under the heads of Translators' and Librarian's Departments amount to Rs. 27,542 and Rs. 4,022 against Rs. 27,480 and Rs. 3,820 for the current year. The estimates are accepted in view of the explanations furnished by the Accountant-General.

5. *Commissioners.*—The estimate for 1885-86 amounts to Rs. 5,11,480 against Rs. 5,05,300, the sanctioned grant for the current year. The explanations of increase and decrease in particular items are given in the explanatory remarks attached to the estimates. There is, however, one item in the estimates under this head which calls for notice. The increase of Rs. 264 under "Servants" is ascribed by the Accountant-General partly to the appointment of a new chowkidar for the circuit-house at Durbhanga sanctioned by Government in May 1884. It is not understood why the charge on account of the chowkidar should be shown in the Administration Budget. It would appear that this charge ought properly to appear under "Circuit-house establishments" in the Miscellaneous Estimates. Subject to this remark, the estimates are accepted.

6. The Accountant-General's estimates under the other heads are accepted, and the total grant for the next year will amount to Rs. 15,57,000 as follows:—

	Grant of 1885-86 Rs.
Salary of Lieutenant-Governor	96,000
Staff and household of Lieutenant-Governor	30,700
Tour Expenses	74,000
Legislative Council	24,400
Civil Secretariat	4,24,000
Board of Revenue	2,68,000
Commissioners	5,11,480
Provincial establishments in Imperial offices	81,420
General management of Wards' and other estates ...	52,000
Total ...	15,57,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, to the Private Secretary to the Lieutenant-Governor, to all Commissioners of Divisions, and to all Departments of the Civil Secretariat, including the Legislative Department, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 442-60.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E N. BAKER,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 30th January 1885.

W LoB.—Reg No. 12800C—171—4-2-85.

LAW AND JUSTICE ESTIMATES, 1885-86.

No. 2055C, dated Calcutta, the 23rd December 1884.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XV.—LAW AND JUSTICE.

RECEIPTS.	Local estimate, 1885-86.	Accountant-General's estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property...	37,505	45,000	45,000	45,000	45,884	45,000	27,705	
Court fees realized in cash	22,638	15,000	15,000	20,000	19,193	15,000	5,143	
General fees, fines, and forfeitures	6,96,591	7,00,000	7,00,000	7,50,000	6,49,091	7,00,000	3,38,153	
Pleadership Examination fees	30,348	35,000	35,000	30,000	37,749	30,000	10,191	
Miscellaneous	4,534	15,000	15,000	15,000	11,958	15,000	10,804	
Total ...	7,91,616	8,10,000	8,10,000	8,60,000	7,63,875	8,05,000	3,91,996	

GRANT 19.—LAW AND JUSTICE.

EXPENDITURE.	Budget estimate, 1885-86.	Budget estimate, 1884-85.	Increase.	Decrease.	Sanctioned grant, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court Judges	5,95,000	5,95,000	.....	.....	7,90,000	5,64,080	5,95,000	2,97,547	
Ditto, Appellate Branch	2,82,000	2,84,000	.....	2,000	2,82,000	2,75,534	2,80,000	1,56,532	
Ditto, Original ditto	1,94,000	1,94,000	.....	.....	1,94,000	1,94,815	1,94,000	1,11,585	
Law Officers	2,85,000	2,87,000	.....	2,000	2,85,000	2,86,611	2,87,000	1,36,503	
Coroner's Court	12,800	12,800	.....	.....	12,800	11,220	12,800	6,336	
Justices of the Peace	60,700	58,000	2,700	.....	60,700	54,135	56,000	24,520	
Civil and Sessions Courts	37,45,000	36,81,200	63,800	.....	37,32,338	36,77,363	36,81,200	19,54,120	
Courts of Small Causes	2,93,500	2,88,900	4,600	.....	2,93,322	2,91,298	2,89,000	1,55,649	
Criminal Courts	20,85,000	20,56,000	29,000	.....	20,56,027	20,14,982	20,56,000	10,27,418	
Pleadership Examination charges	10,000	10,200	.....	200	10,000	9,734	10,000	8,299	
Sub-divisional establishments	1,15,000	1,13,900	1,100	.....	1,15,810	1,10,557	1,13,000	56,335	
Refunds	1,50,000	1,50,000	.....	.....	1,30,000	1,29,734	1,40,000	65,584	
			1,01,200	4,200	79,13,117				
Deduct for rounding ...					117				
Total ...	78,28,000	77,31,000	97,000		79,13,000	76,20,163	77,14,000	40,00,428	

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GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL.											
		HIGH COURT JUDGES.											
1	1	Chief Justice	72,000		72,000		72,000		72,000			36,000	
11	11	Puisne Judges at Rs. 4,166 and 3 at Rs. 3,750 each per mensem	5,35,000		6,70,000		5,35,000		4,92,080			2,61,547	
				6,07,000		7,42,000		6,07,000					
		Deduct Civil Service Annuity ...		11,800		11,800		11,800					
				5,95,200		7,30,200		5,95,200					
		Deduct for rounding ...		200		200		200					
		Total High Court Judges ...		5,95,000		7,30,000		5,95,000		5,64,080	5,95,000	2,97,547	
		HIGH COURT, APPELLATE BRANCH.											
		Salaries.											
1	1	Registrar	20,400		20,400		20,400		37,028			17,116	
1	1	Deputy Registrar... ...	12,000		12,000		12,000						
1	1	Assistant Registrar ...	8,400		8,400		8,400						
				40,800		40,800		40,800					
		Deduct Civil Service Annuity ...		816		816		816					
				39,984		39,984		39,984		37,028		17,116	
		Establishment.											
24	24	Interpreters, Translators and short-handwriters	53,040		53,040		53,536		51,903			30,863	Reduction due to new appointment on minimum pay.
140	138	Clerks	1,55,997		1,55,997		1,57,245		1,66,118			97,820	Two appointments abolished on the occurrence of vacancies.
145	145	Servants, &c.	12,936		12,936		12,936						
1	1	Court-keeper	1,800		1,800		1,800						
		Provincial establishment	360		360		360		360			210	
		Temporary establishment	.....		.....		.....		.....			.....	
				2,24,133		2,24,133		2,25,877		2,18,381		1,28,893	
		Contingencies.											
		Copying special appeals and pleadings	8,000		8,000		8,000		7,070			4,610	
		Library	1,440		1,440		1,440		1,401			124	
		Office expenses and miscellaneous ...	8,000		8,000		8,000		6,643			3,287	
				17,440		17,440		17,440		15,114		8,021	
		Postage Charges.											
		Purchase of service postage stamps ...		8,000		8,000		8,000		5,011		2,502	
				2,89,557		2,89,557		2,91,301					
		Deduct probable savings ...		7,557		7,557		7,301					
		Total High Court, Appellate Branch ...		2,82,000		2,82,000		2,84,000		2,75,534	2,80,000	1,56,532	
		HIGH COURT, ORIGINAL BRANCH.											
		Salaries.											
1	1	Clerk of the Crown ...	8,400		8,400		8,400		28,424			15,337	
1	1	Registrar, Accountant-General, Taxing Officer and Sealer	22,500		22,500		22,500						
1	1	Assistant Registrar ...	9,000		9,000		9,000		25,200			12,600	
1	1	Chief Clerk	12,000		12,000		12,000						
1	1	Receiver	8,400		8,400		8,400		11,460			7,200	
1	1	Clerk to the Chief Justice	6,000		6,000		6,000						
1	1	Sheriff	1,168		1,168		1,168		1,168			584	
				67,468		67,46		67,468		66,252		35,721	

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GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86 Rs.	Budget estimate, 1885-86 Rs	Sanctioned grant, 1885-86. Rs.	Sanctioned grant, 1885-86. Rs.	Budget estimate, 1884-85. Rs.	Budget estimate, 1884-85. Rs.	Actuals, 1883-84. Rs.	Actuals, 1883-84. Rs.	Revised estimate, 1884-85. Rs	Actuals, for six months, 1884-85. Rs.	Explanatory Remarks.
		HIGH COURT, ORIGINAL BRANCH—*continued.*											
		Establishment.											
5	5	Translators and Interpreters	24,000		24,000		24,000						
94	94	Clerks	69,420		69,420		68,320		94,050			56,597	
48	48	Servants	4,497		4,497		4,646						
2	2	Crier and keeper of the Court	1,560		1,560		1,560		1,560			910	
		Sheriff's Office establishment	5,547		5,547		5,547		5,684			2,840	
		Court-house servants ...	892		892		892		752			378	
				1,05,916		1,05,916		1,04,965		1,02,046		60,725	
		Contingencies.											
		Sheriff's Office contingencies	2,984		2,984		2,984		1,664			1,368	
		High Court stamps for Government suits	7,000		7,000		10,000		12,000			6,000	
		Office expenses and miscellaneous ...	14,325		14,325		14,325		12,831			7,752	
		Petty construction and repairs ...	.....		.....		.....		1			1	
				24,309		24,309		27,309		26,496		15,121	
		Postage Charges.											
		Purchase of service postage stamps ...		100		100		100		21		18	
				1,97,793		1,97,793		1,99,842					
		Deduct probable savings		3,793		3,793		5,842					
		Total High Court, Original Branch ...		1,94,000		1,94,000		1,94,000		1,94,815	1,94,000	1,11,585	
		LAW OFFICERS.											
		Salaries.											
1	1	Advocate-General	37,620		37,620		37,620		37,620				
1	1	Superintendent and Remembrancer of Legal Affairs	34,800		34,800		34,500						
1	1	Deputy Superintendent	24,000		24,000		24,000		63,444			61,777	
1	1	Standing Counsel... ...	16,000		16,000		16,000		16,000				
1	1	Solicitor to Government	24,000		24,000		24,000		24,000				
2	2	Government Pleaders ...	7,200		7,200		7,200						
38	38	Government Pleaders, Mofussil Courts ...	21,900		21,900		21,660		29,335			15,628	
4	4	Law Reporters	21,600		21,600		21,600		21,600			10,771	
				1,87,120		1,87,120		1,86,580					
		Deduct Civil Service Annuity		1,392		1,392		1,380					
				1,85,728		1,85,728		1,85,200		1,91,999		88,176	
		Establishment.											
19	19	Establishment of Advocate-General	3,760		3,760		3,760						
		Establishment of Superintendent and Remembrancer of Legal Affairs	10,320		10,320		10,320		26,078			14,098	
		Establishment of Solicitor to Government ...	12,000		12,000		12,000						
1	3	Establishment of Law Reporters	768		768		600		458			331	
		Staff of Mookhtears or proper legal agents in Mofussil Courts	6,200		6,200		6,200		5,925			3,174	
				33,048		33,048		32,880		32,461		17,603	
		Contingencies.											
		Fees to pleaders in pauper suits ...	1,500		1,500		1,500		1,421			160	
		Fees to pleaders in criminal cases ...	56,324		56,324		58,020		53,767			27,750	Reduced with reference to actuals.
		Law charges	11,000		11,000		11,000		10,104			2,621	
		Allowance to Solicitor for endorsing orders	600		600		600		600			300	
		Contingencies of Law Reporters ..	100		100		100		182			97	
		Office and house-rent	1,900		1,900		1,900		1,881			940	
		Office expenses and miscellaneous ...	600		600		600		438			289	
				72,024		72,024		73,720		68,384		32,157	
		Travelling allowances		.....		.....		.....		.....		63	
		Postage Charges.											
		Purchase of service postage stamps ...		200		200		200		162		86	
				2,91,000		2,91,000		2,92,000		2,93,006		1,38,085	
		Deduct amount to be recovered from Wards' Estates on account of Legal Remembrancer's establishmen		6,000		6,000		5,000		6,395		1,582	
		Total Law Officers ...		2,85,000		2,85,000		2,87,000		2,86,611	2,87,000	1,36,503	

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GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		CORONER'S COURT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Coroner* (including conveyance allowance)	4,032		4,032		4,032		8,509			4,868	
1	1	Surgeon	6,000		6,000		6,000						
				10,032		10,032		10,032		8,509		4,868	
		Deduct Civil Service annuity		161		161		161					
				9,871		9,871		9,871					
		Establishment.											
1	1	Clerk and interpreter ...	720		720		720		972			486	
3	3	Servants	252		252		252						
				972		972		972		972		843	
		Contingencies.											
		Office expenses		692		692		692		539		382	
		House rent		1,200		1,200		1,200		1,200		600	
				12,735		12,735		12,735					
		Add for rounding		65		65		65					
		Total Coroner's Court		12,800		12,800		12,800		11,220	12,800	6,336	
		JUSTICES OF THE PEACE.											
		Salaries.											
1	1	Magistrate†	18,000		18,000		18,000		27,119			10,591	
1	1	Ditto	15,000		15,000		15,000						
				33,000		33,000		33,000					
		Deduct Civil Service annuity		600		600		600					
				32,400		32,400		32,400		27,119		10,591	
		Establishment.											
18	18	Clerks and interpreters	18,215		18,215		17,712		18,165			10,864	
12	12	Servants	1,020		1,020		1,020						
		Driver for the jail van ...	960		960		960		960			480	
				20,195		20,195		19,692		19,125		11,344	
		Contingencies.											
		Office and ground rent	.....		.....		.....		650			.....	
		Charges for mofussil witnesses attending the High Court	2,500		2,500		800		2,565			414	Increased with reference to actuals.
		Expenses of witnesses and complainants attending Magistrates' Courts ...	800		800		800		715			437	
		Travelling allowance to witnesses and conveyance of prisoners	300		300		300		152			81	
		Fees to interpreters	200		200		200		195			70	
		Feed and keep of horses for the prisoners' jail van	1,100		1,100		700		571			268	Includes cost of new harness and repairs of the jail van.
		Purchase of service postage stamps ...	300		300		300		6			195	
		Office expenses and miscellaneous ...	3,000		3,000		3,000		2,678			1,120	
				8,200		8,200		6,100		7,891		2,585	
				60,795		60,795		58,192					
		Deduct probable savings ..		95		95		192					
		Total Justices of the Peace ...		60,700		60,700		58,000		54,135	56,000	24,520	
		CIVIL AND SESSIONS COURTS.											
		Salaries.											
14	15	District and Sessions Judges at Rs. 2,500 each per mensem	4,50,000		4,50,000		4,20,000		7,48,902			3,93,442	
14	13	District and Sessions Judges at Rs. 2,000 each per mensem	3,12,000		3,18,775		3,36,000						
1	1	Judicial Commissioner at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
1	1	Native District Judge ...	14,400		14,400		14,400						

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."
† This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

GRANT 19—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		CIVIL AND SESSIONS COURTS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries—continued.											
49	49	First Subordinate Judges	4,23,600		4,26,300		4,26,000		4,23,823			2,08,662	The personal allowance of three Subordinate Judges has ceased on their promotion to higher grades.
235	235	Munsifs	8,67,000		8,67,000		8,67,000		8,39,645			4,18,661	
				20,97,000		21,06,475		20,93,400					
		Deduct Civil Service annuity ...		31,680		31,955		31,440					
				20,65,320		20,74,520		20,61,960		20,12,317		10,20,765	
		Establishment.											
27	27	Translators	30,640		30,640		30,565		30,496			17,154	
54	55	Civil Court ameens ...	35,570		35,570		34,970		34,031			19,362	A Civil Court ameen has been appointed under order of the Government of Bengal, No. 1851, dated 8th August 1884.
523	525	Judges' Establisment— Clerks	2,53,720		2,53,720		2,50,115		2,59,518			1,50,376	A second grade accountant has been sanctioned under Bengal Government order No. 2533, dated 18th September 1884, and a duftry under Bengal Government order No. 504, dated 27th March 1884.
266	267	Servants	17,510		17,510		17,120						
264	264	Temporary establishment	5,330		6,528		4,760		8,158			4,748	
		Subordinate Judges' establishment	73,150		73,150		73,380		72,298			41,140	
1,069	1,083	Munsifs' establishment	3,69,340		3,69,340		3,65,230		3,51,927			1,90,292	Provision for Rent-suit Munsifs in Backergunge and Noakholly under Bengal Government order Nos. 992 and 463, dated 29th February and 5th May 1884, respectively.
				7,85,260		7,86,458		7,76,140		7,56,428		4,23,072	
		Contingencies.											
		Remuneration to copyists	1,70,330		1,70,330		1,74,180		1,61,183			1,02,098	
		Office and ground rent	4,380		4,720		4,290		4,122			1,637	
		Petty construction and repairs	21,010		15,000		21,820		12,128			4,979	
		Diet and travelling expenses to witnesses	20,190		20,000		20,000		18,430			9,263	
		Value of stores	.....		.....		.....		1,227			197	
		Purchase of tents and furniture ...	13,910		13,000		13,980		11,103			6,306	
		Books and publications	1,060		1,060		100		427			43	A sum of Rs. 500 has been provided by the Judge of Dacca for law books, and Rs. 350 by the Judge of Purneah, sanctioned under Bengal Government order No. 2408, dated 14th November 1884.
		Service telegrams	620		620		320		193			139	Expected increase of expenditure in 1885-86.
		Section-writing	.....		.....		.....		.....			.....	
		Contract contingencies	33,000		33,000		33,000		33,017			21,238	
		Other miscellaneous charges	200		200		.....		728			1,213	
				2,64,700		2,57,930		2,67,690		2,42,558		1,47,113	
		Travelling Expenses.											
		Travelling expenses and allowances ...		25,260		26,000		22,000		25,882		16,160	Increased with reference to actuals.
		Postage Charges.											
		Purchase of service postage stamps ...		20,000		20,000		20,000		18,163		9,472	
		Charges for the service of Judicial Processes.											
Numbers 1884-85.	Numbers 1885-86.												
225	227	Nazirs	1,18,460		1,18,460		1,18,860		1,14,681			62,575	
6,110	6,127	Peons	5,18,790		5,20,000		5,00,000		4,94,891			2,68,680	A lump sum of Rs. 18,280 was reduced by Bengal Government in Resolution on the Law and Justice Estimates for 4-8588.
...	...	Extra peons	14,600		14,000		15,000		12,225			6,231	
		Travelling allowance	.....		.....		200		126			52	
		Contingencies	32,620		25,000		.....		39			.....	A charge under High Court Notice of the 2nd June 1884, *Calcutta Gazette*, June 11, 1884, appears for the first time under Backergunge, Dacca, Furreedpore, and Tipperah for boat-hire, the charge appears to me to be excessively high, and I have reduced it one-half.
				6,84,470		6,77,460		6,34,060		6,21,962		3,37,538	
				38,45,010		38,42,368		37,81,850		.....			
		Deduct probable savings ...		1,00,010		1,10,010		1,00,650					
		Total Civil and Sessions Courts ...		37,45,000		37,32,358		36,81,200		36,77,363	36,81,200	19,54,120	

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GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		COURTS OF SMALL CAUSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY COURT.											
		Salaries.											
1	1	First Judge	30,000		30,000		30,000		80,249			36,117	The scale of the salaries have been revised in Government of India's order No. 1185, dated 11th September 1884.
3	3	Second, Third and Fourth Judges	45,900		45,900		47,400						
1	1	Registrar	9,000		9,000		12,000		13,242			7,625	
1	1	Clerk of the Court ...	6,000		6,000		6,000						
				90,900		90,900		95,400		93,491		43,742	
		Establishment.											
66	66	Clerks and cashiers ...	42,600		42,600		42,552		45,400			26,571	
44	44	Servants	3,720		3,720		3,720						
3	3	Interpreters and translators	4,800		4,800		4,800		5,200			2,800	
47	47	Bailiffs, criers, and others	19,354		19,354		18,864		19,911			12,397	
				70,474		70,474		69,936		70,511		41,768	
		Contingencies.											
		Service postage stamps		400		400		400	295			151	
		Office expenses and miscellaneous ...		2,100		2,100		2,100	2,092			901	
				1,63,874		1,63,874		1,67,836					
		Deduct probable savings ...		874		874		836					
		Total Presidency Court		1,63,000		1,63,000		1,67,000		1,66,389	1,67,000	86,562	
		MOFUSSIL COURTS.											
		Salary.											
1	1	Judge		18,000		18,000		18,000		18,725		9,000	
		Establishment.											
91	93	Clerks and cashiers ...	58,377		58,377		53,268		64,408			35,609	
86	80	Bailiffs	5,797		5,797		5,796						
54	54	Servants	2,868		2,868		2,868						
1	1	Sale Ameen	168		168		168		154			98	
		Temporary establishment	.....		.....		20		240			20	
				67,210		67,210		62,120		64,802		35,727	
		Process-service Charges.											
3	3	Nazirs	1,920		1,920		1,920		1,860			1,132	
441	459	Peons	34,632		34,632		33,200		33,366			19,065	
		Extra peons	658		400		400		7			189	
		Traveling allowance ...	1,500		1,500		.....		.....			.....	
				38,710		38,452		35,520		35,233		20,386	
		Contingencies.											
		Remuneration to copyists	1,820		1,820		2,000		1,349			987	
		Office and house-rent	1,580		1,580		1,630		2,001			783	
		Petty construction and repairs ...	.....		.....		.....		103			16	
		Office expenses and miscellaneous ...	1,500		1,800		1,500		1,623			1,180	
		Value of stores	.....		.....		.....		13			.....	
				4,900		5,200		5,130		5,089		2,966	
		Travelling Expenses.											
		Travelling expenses and allowances ...		1,260		1,260		1,260		552		774	
		Postage Charges.											
		Purchase of service postage stamps ...		620		600		600		508		234	
		Total Mofussil Courts, ...		1,30,700		1,30,722		1,22,630		.....		.....	
		Deduct probable savings ...		200		200		730		.....		.....	
				1,30,500		1,30,522		1,21,900		1,24,909		69,087	
		Total Courts of Small Causes ...		2,93,500		2,93,522		2,88,900		2,91,298	2,89,000	1,55,649	

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GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Budget estimate, 1885-86. Rs.	Budget estimate, 1885-86. Rs.	Sanctioned grant, 1885-86. Rs.	Sanctioned grant, 1885-86. Rs.	Budget estimate, 1884-85. Rs.	Budget estimate, 1884-85. Rs.	Actuals, 1883-84. Rs.	Actuals, 1883-84. Rs.	Revised estimate, 1884-85. Rs.	Actuals for six months, 1884-85. Rs.	Explanatory Remarks.
		CRIMINAL COURTS.											
		Salaries.											
3	3	Moiety of the salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors," &c., establishments," page 17 ...	13,37,500		13,20,000		13,35,000		12,96,281			6,32,057	
1	1	Cantonment Joint Magistrates	32,400		32,400		32,400		34,261			15,841	
		Assistant to the Superintendent, Tributary Mehals, Cuttack... ...	4,800		4,800		4,800		4,800			2,400	
				13,74,700		13,57,200		13,72,200		13,35,342		6,50,298	
		Establishment.											
1,340	1,371	Clerks	3,66,020		3,66,020		3,64,130		3,81,732			2,18,344	Increase due to additional establishment of Deputy Magistrates, and by annual increments of Vernacular Department of Magistrates' and Deputy Magistrates' Offices.
865	875	Servants	37,180		37,180		36,310						
		Honorary Magistrates' establishments, &c. ...	5,080		5,080		4,500		3,526			2,599	
		Temporary establishment	300		300		250		483			115	
				4,08,580		4,08,580		4,05,190		3,85,741		2,21,058	
		Contingencies.											
		Remuneration to copyists	25,884		28,000		23,670		26,745			17,359	Increased with reference to actuals of past year.
		House allowance	2,500		2,500		2,500		2,134			1,209	
		Office and ground rent	3,300		3,300		3,920		2,811			1,400	Reduced, a building having been provided by Government to Sub-Divisional Officer, Beerbhoom.
		Petty construction and repairs	10,625		10,000		10,625		6,917			4,405	
		Diet money to witnesses	24,899		25,000		22,000		23,205			12,443	Larger amounts estimated by local officers with reference to past actuals.
		Service telegrams	1,626		1,626		1,200		1,066			463	Opening of telegraph offices at head-quarters of many districts.
		Section-writing	1,028		700		500		447			263	Increase in the estimate of the Magistrates of Shahabad, Mozufferpore and Durbhangah for copying records in sessions cases for Government.
		Purchase of tents and furniture ...	8,474		8,474		11,120		4,803			1,149	
		Purchase of books and publications ...	507		350		500		256			19	
		Value of stores	.....		.....		.....		1,923			20	
		Contract contingencies	45,000		45,000		40,000		45,144			22,343	
		Other miscellaneous charges	2,500		2,500		2,500		1,431			3,513	
				1,26,343		1,27,450		1,18,535		1,16,882		64,586	
		Charges for the Service of Criminal Processes.											
1,242	1,267	Peons	1,03,434		1,03,434		90,000		88,961			48,695	Appointment of 25 new peons and increase of pay to others in several districts.
...	...	Extra peons	8,980		10,000		7,960		11,139			6,082	
...	...	Travelling allowance ...	58		58		58		13			.....	
...	...	Contingencies	.....		.....		.....		53			2	
				1,12,472		1,13,492		98,018		1,00,166		54,779	
		Travelling Expenses.											
		Travelling and tentage allowances ...		67,700		68,000		65,000		60,145		28,326	Increased, as officers are required to remain out longer in the districts.
		Postage Charges.											
		Purchase of service postage stamps ...		17,825		17,825		17,600		16,706		8,371	
				21,07,620		20,85,347		20,76,543					
		Deduct probable savings ...		22,620		22,620		20,543					
		Total Criminal Courts ...		20,85,000		20,62,927		20,56,000		20,14,982	20,56,000	10,27,418	
		PLEADERSHIP EXAMINATION CHARGES.											
		Fees, &c., for examining candidates ...		10,000		10,000		10,200		9,734		8,299	
		Contingencies for conducting examination											
				10,000		10,000		10,200		9,734	10,000	8,299	
		SUB-DIVISIONAL ESTABLISHMENT.											
		Salaries of Sub-Deputy Magistrates and Collectors		73,950		74,550		73,950		76,586	74,000	37,308	

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GRANT 19 —LAW AND JUSTICE—*concluded.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84		Revised estimate, 1884-85.	Actuals for six months, 1884 85	EXPLANATORY REMARKS.
SUB-DIVISIONAL ESTABLISHMENT—*continued.*	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	
Establishment.											
Canoongoes and Surveyors	22,650		24 050		22 6'0		22,380			12,485	
Chainmen and measurers	12,210		12,210		12,210		7,442			3,627	
		34,860		3,1260		34,860		29,831	34,000	16,112	
Contingent Charges.											
Office and ground rent	...				..		.			..	
Travelling allowances	6,190		5,000		5,000		4,240			2,915	
Service postage stamps	.		4.		... .		.....				
		6 190		5,000		5 000		4,240	5,000	2 915	
						1 13 810					
Add for rounding		..		... ..		90					
Total Sub-divisional Establishment .		1,15,000		1,15,810		1,13,900		1,10,657	1,13,000	56,335	
REFUNDS											
Fees and forfeitures	10 000		} 1,30,000		1,000		5,425			4,569	
Criminal fines	1,40,000				1,40,000		1,24,309			61,015	
Total Refunds		1,50,000		1,30,000		1,50,000		1,29,734	1,40,000	65,584	

C. E. G.—Reg. No. 13199C—86—11-2-85

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA THE 7TH FEBRUARY 1885.

RESOLUTION.

READ—

Endorsement No. 2055C, dated the 23rd December 1884, from the Accountant-General, submitting the Estimates of Receipts and Expenditure under "Law and Justice" for 1885-86.

RECEIPTS.

The receipts of the Jail Department subordinate to Law and Justice have been reviewed in a separate Resolution. The estimates now submitted comprise the receipts and expenditure under Law and Justice Proper.

2. The actual receipts under Law and Justice during the year 1883-84 amounted to Rs. 7,63,875, and the sanctioned estimate for the current year amounts to Rs. 8,60,000. The actuals during the first six months of 1884-85 amount to Rs. 3,91,996, and the Accountant-General anticipates that by the end of the year the receipts will not exceed Rs. 8,05,000. The estimate for 1885-86 has been placed by him at Rs. 8,10,000. The Accountant-General's figures are accepted.

EXPENDITURE.

3. The following table compares the Accountant-General's estimate of expenditure for 1885-86 with the sanctioned grants for the current year:—

	Budget Estimate 1885-86.	Sanctioned Estimate, 1884-85	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs
High Court Judges	5,95,000	5,95,000	.....	.....
High Court, Appellate Branch	2,82,000	2,84,000	.....	2,000
High Court, Original Branch	1,94,000	1,94,000	.....	.....
Law Officers	2,85,000	2,87,000	.....	2,000
Coroner's Court	12,800	12,800	.....	.....
Justices of the Peace	60,700	58,000	2,700	.....
Civil and Sessions Courts	37,45,000	36,81,200	63,800	.....
Courts of Small Causes	2,93,500	2,88,900	4 600	.....
Criminal Courts	20,85 000	20,56,000	29,000	.....
Pleadership Examination charges	10,000	10,200	.....	200
Sub-Divisional Establishments	1,15,000	1,13,900	1,100	.....
Refunds	1,50,000	1,50,000	.....	.....
Total ...	78,28,000	77,31,000	1,01,200	4,200
			97,000	

4. *High Court Judges.*—The Accountant-General's estimate under this head for 1885-86 is the same as that sanctioned for the current year. It will be increased by Rs. 1,35,000 to provide for the salary of three additional Judges recently appointed under orders of the Secretary of State. The total grant under this head will be Rs. 7,30,000.

5. *High Court, Appellate Branch.*—The total expenditure under this head for 1885-86 is estimated at Rs. 2,82,000 against Rs. 2,84,000, the sanctioned grant for the current year. The decrease, which is under the sub-heads "Interpreters, translators, and short-hand writers," and "Clerks," is due

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to the abolition of two appointments on the occurrence of vacancies under the latter head, and to a new appointment on the minimum pay under the former head. The Accountant-General's estimates are accepted.

6. *High Court, Original Branch.*—The total estimate of expenditure under this head for 1885-86 is the same as that sanctioned for the current year, and is accepted.

7. *Law officers.*—The total expenditure under this head for 1885-86 is estimated at Rs. 2,85,000 against Rs. 2,87,000, the sanctioned grant for the current year. The decrease is chiefly under the sub-heads "Fees to pleaders in criminal cases," the estimate for next year under this head having been reduced with reference to past experience. There are slight increases under the sub-heads "Superintendent and Remembrancer of Legal Affairs," "Government Pleaders, Mofussil Courts," and "Establishment of Law Reporters," as shown below—

	Estimate, 1885-86.	Sanctioned estimate, 1884-85.	Increase.
	Rs.	Rs.	Rs.
Superintendent and Remembrancer of Legal Affairs	34,800	34,500	300
Government Pleaders, Mofussil Courts ..	21,900	21,660	240
Establishment of Law Reporters	768	600	168

No explanation has been given in the budget for the increase under the first head, which has no doubt been calculated with reference to the salary to be drawn by the present Superintendent and Remembrancer of Legal Affairs.

The estimate for next year under the second head has been raised with reference to actuals. The increase in the estimate for 1885-86 under the third head is due to an increase in the establishment of law reporters. The estimates for next year under the remaining sub-heads subordinate to the head "Law officers" are the same as the sanctioned grants for the current year. The Accountant-General's figures will stand.

8. *Coroner's Court.*—The estimates under this head for 1885-86 are the same as those sanctioned for the current year, and are accepted.

9. *Justices of the Peace.*—The Accountant-General estimates the expenditure for 1885-86 under this head at Rs. 60,700 against Rs. 58,000, the sanctioned grant for the current year. The increase is under the following sub-heads—

(1)—Clerks and Interpreters.
(2)—Charges for mofussil witnesses attending the High Court.
(3)—Feed and keep of horses for the prisoners' jail van.

The increase under the first head is not explained in the Budget, but is no doubt due to annual increments. The estimate under the second head has been raised with reference to the actuals of 1883-84 and of the first six months of 1884-85. The increase under the third head is on account of the purchase of new harness and repairs of the jail van. The Accountant-General's figures are accepted.

10. *Civil and Sessions Courts.*—The total expenditure under this head for 1885-86 is estimated at Rs. 37,45,000 against Rs. 36,81,200, the sanctioned grant for the current year, showing an increase of Rs. 63,800. The increase under the sub-head "District and Sessions Judges, at Rs. 2,500 each *per mensem*," is due to the fact that by the retirement of Mr. Muspratt an appointment in the first grade of Judges on Rs. 2,500 *per mensem* has been restored to Bengal. This also explains the decrease in the Accountant-General's estimate for District Judges at Rs. 2,000 each *per mensem*, the number of such Judges having been reduced by one. Provision should, however, be made for an Additional Judge at Rs. 2,000 a month sanctioned for the 24-Pergunnahs up to the 12th July 1885. The charge on this account, after deduction for Civil Service annuity, may amount to Rs. 6,500, and this amount will accordingly be added to the estimate. The Accountant-General's figures under these heads in other respects are accepted. The decrease under "First Subordinate Judges" is owing to the personal allowance of three Subordinate Judges, who have been promoted, having ceased. The estimate will be increased by Rs. 2,700 to provide for the pay of an extra Subordinate Judge for four and a half months

for Noakholly, regarding which an application has already been submitted to the Government of India. A temporary establishment costing Rs. 194 a month has been sanctioned for the Additional Judge of the 24-Pergunnahs, and it is proposed to employ an establishment at Rs. 120 a month for the extra Subordinate Judge at Noakholly. The provision for "Temporary establishment" will accordingly be raised by Rs. 1,198. The Additional Judge has also been authorized to procure court accommodation at a rent not exceeding Rs. 100 a month. The provision made in the budget for "office and ground rent" will be raised by Rs. 340. The Accountant-General's estimates under the sub-heads "Petty construction and repairs," "Diet and travelling expenses to witnesses," "Purchase of tents and furniture," and "Extra peons" are susceptible of reduction with reference to the actuals of 1883-84 and of the first six months of 1884-85. The estimates are accordingly reduced from Rs. 21,010, Rs. 20,190, Rs. 13,910, and Rs. 14,600 to Rs. 15,000, Rs. 20,000, Rs. 13,000 and Rs. 14,000 respectively. On the other hand, the provision of Rs. 25,260 under the sub-head "Travelling expenses and allowances" and Rs. 5,18,790 under "Peons" seems insufficient looking to the actuals of 1883-84 and of the first six months of the current year, which amount to Rs. 25,882 and Rs. 16,160, and Rs. 4,94,891 and Rs. 2,68,680 respectively. The estimates under these heads are accordingly raised to Rs. 26,000 and Rs. 5,20,000 respectively. Under the sub-head "Books and Publications," the Accountant-General has made a provision of Rs. 1,060 for 1885-86 against Rs. 100, the sanctioned estimate for the current year. It is explained that the increase is due to a sum of Rs. 500 having been provided by the Judge of Dacca for law books, and Rs. 350 by the Judge of Purneah. The latter amount was sanctioned in Government order No. 2408, dated the 14th November 1884. But the Judge of Dacca has not yet been authorized to purchase the law books required by him. The amount (Rs. 500) provided in the budget for this purpose is passed, but the expenditure should not be incurred until the specific sanction of Government has been obtained. No provision was made in the current year's budget under the sub-head "Contingencies." The Accountant-General has, however, entered a sum of Rs. 32,620 under this head for next year to defray charges on account of boat-hire for the service of processes in the districts of Backergunge, Dacca, Furreedpore, and Tipperah. These charges, it is explained, have been ordered by the High Court in a notice dated the 2nd June 1884, which appeared in the *Calcutta Gazette* of the 11th June 1884. The order referred to has, however, been temporarily suspended; but as it may come into force again during the year 1885-86, a sum of Rs. 25,000 instead of Rs. 36,620, the amount provided by the Accountant-General, will be entered in the budget on this account. The Accountant-General's estimates for next year under the other sub-heads under "Civil and Sessions Courts" are accepted except that a lump sum of Rs. 1,10,010 instead of Rs. 1,00,010 will be deducted on account of probable savings; the deduction on this account from the total estimate of Rs. 37,81,850 for the current year being Rs. 1,00,650. The total grant for 1885-86 under this head will stand at Rs. 37,32,358.

11. *Courts of Small Causes.*—The total expenditure under this head for 1885-86 is estimated at Rs. 2,93,500 against Rs. 2,88,900, the sanctioned grants for the current year, showing an increase of Rs. 4,600. A sum of Rs. 90,900 has been estimated as the total expenditure for next year under the sub-head "Salaries," against Rs. 95,400, the sanctioned estimate for the current year. The decrease is due to a revision by the Government of India of the scale of salaries. The Accountant-General's estimate will stand. Under the sub-head "Mofussil Courts' Establishments" an expenditure of Rs. 67,210 has been estimated for 1885-86, against Rs. 62,120 for the current year. No explanation has been furnished by the Accountant-General as to the cause of increase, which is apparently due to annual increments. Two additional clerks also are provided for. The Accountant-General's estimate will stand. The Accountant-General's figures under the remaining sub-heads subordinate to "Courts of Small Causes" are accepted with the following exceptions:—

The estimates of Rs. 658 under "Extra peons" and Rs. 620 under "Purchase of service postage stamps" are reduced to Rs. 400 and Rs. 600 respectively, with reference to the actuals of 1883-84 and of the first six months of 1884-85.

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The estimates of Rs. 1,500 under "Office expenses and miscellaneous" is raised to Rs. 1,800 with reference to the actuals of 1883-84 and of the first six months of 1884-85.

12. *Criminal Courts.*—The total expenditure under this head for 1885-86 is estimated at Rs. 20,85,000 against Rs. 20,56,000, the sanctioned grant for the current year, showing an increase of Rs. 29,000. Under the sub-head "Moiety of salaries of Collectors, Magistrates, &c.," a sum of Rs. 13,37,500 has been provided by the Accountant-General for next year, the other moiety having been provided in the Land Revenue Budget. The provision under this head in that budget has been reduced to Rs. 13,20,000. A similar amount will accordingly be provided in this budget. The Accountant-General's estimates under the sub-heads "Petty construction and repairs," "Section writing." "Purchase of books and publications" and "Travelling and tentage allowances," are susceptible of reduction with reference to the actuals of past years. The estimates are accordingly reduced from Rs. 10,625, Rs. 1,028, Rs. 507, and Rs. 67,700 to Rs. 10,000, Rs. 700, Rs. 350, and Rs. 65,000 respectively. On the other hand the provision made by the Accountant-General under the sub-heads "Remuneration to copyists," "Diet money to witnesses," and "Extra peons" seems insufficient having regard to the actuals of 1883-84 and of the first six months of 1884-85. The estimates under these heads are accordingly raised from Rs. 25,884, Rs. 24,899, and Rs. 8,980 to Rs. 28,000, Rs. 25,000, and Rs. 10,000 respectively. The figures under the other sub-heads under "Criminal Courts" are accepted. The total grant for 1885-86 under this head will stand at Rs. 20,66,927.

13. *Pleadership Examination charges.*—The Accountant-General's estimate of Rs. 10,000 under this head for 1885-86 is Rs. 200 less than the grant for 1884-85. The estimate for next year is accepted.

14. *Sub-divisional establishments.*—The estimates under this head are the same as those sanctioned for the current year, with the exception of the provision of Rs. 6,190 under the sub-head "Travelling allowance," which is Rs. 1,190 in excess of the amount sanctioned for 1884-85. In 1882-83 and 1883-84 the actuals under this head amounted to Rs. 4,615 and Rs. 4,240 respectively. With reference to these figures, the estimate for next year is reduced to Rs. 5,000. Provision should be made under this head for a moiety of the cost of establishment sanctioned for the Sonthal Pergunnahs in Government order No. 2056, dated the 8th December 1884. A sum of Rs. 2,000 has been provided on this account in the Land Revenue budget, and a sum of Rs. 2,000 will be entered in this budget. The Accountant-General's figures under the other sub-heads under "Sub-divisional establishments" are accepted.

15. *Refunds.*—The refunds for 1885-86 are estimated at Rs. 1,50,000, the same as the sanctioned estimate for last year. The estimate is reduced to Rs. 1,30,000 with reference to the actuals of 1882-83 and 1883-84, aggregating Rs. 1,35,026 and Rs. 1,29,734 respectively.

16. The sanctioned grants under "Law and Justice" for the year 1885-86 stand as follows:—

	Rs.
High Court Judges	7,30,000
High Court, Appellate Branch	2,82,000
High Court, Original Branch	1,94,000
Law Officers	2,85,000
Coroner's Court	12,800
Justices of the Peace	60,700
Civil and Sessions Court,...	37,32,358
Courts of Small Causes	2,93,522
Criminal Courts	20,66,927
Pleadership Examination charges	10,000
Sub-divisional establishment	1,15 810
Refunds	1,30,000
	79,13,117
Deduct for rounding ...	117
Total ...	79,13,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Accountant-General and to the Judicial Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 555—6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th February 1885.

H. P.—Reg. No. 13200C—86—10-2-85.

152.

JAIL ESTIMATES, 1885-86

No. 2057C, dated Calcutta, the 23rd December 1884.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with a copy of the explanatory letter from the Inspector-General of Jails, No. 10098, dated 10th December 1884.

XIV.—LAW AND JUSTICE—JAILS.

Budget Estimate, 1885-86.

RECEIPTS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufacture		8,55,560 5,300 6,500		7,50,000		7,50,000		8,50,000	6,37,863	7,50,000	2,18,601	From the actuals of past four years, it will be safer to reduce the local estimate :— Rs. 1880-81 ... 7,81,788 1881-82 ... 8,04,977 1882-83 ... 8,41,152 1883-84 ... 6,37,863
Hire of Convicts.												
Receipts on account of convict labour		.....		.....		.....		.....	3,867	.....	23	
Miscellaneous		.....		5,000		5,000		5,000	4,092	5,000	2,435	
Total ...		8,67,360		7,55,000		7,55,000		8,55,000	6,45,822	7,55,000	2,21,059	

GRANT 19.—LAW AND JUSTICE—JAILS.

	BUDGET ESTIMATE 1885-86.	BUDGET ESTIMATE 1884-85.	Sanctioned estimate, 1885-86.	Increase.	Decrease.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and General Superintendence	61,500	61,600	61,500	.....	100	61,840	61,600	30,984	
Presidency Jail	86,400	90,400	86,400	.....	4,000	73,573	75,000	36,529	
Central Jails	3,49,700	3,73,800	3,49,700	.....	24,100	3,73,416	3,73,500	1,50,163	
District Jails	4,67,000	4,70,000	4,69,000	.....	3,000	4,84,334	4,70,000	2,26,091	
Lock-up or Subsidiary Jails	1,04,800	91,240	1,04,800	13,560	.....	1,04,961	1,04,000	54,148	
School of Industry or Reformatory Schools	43,300	39,200	43,300	4,100	.....	29,657	39,200	16,709	
Jail Manufactures	7,29,800	7,87,200	8,32,800	.....	57,400	5,69,394	6,87,200	3,52,323	
Refunds	500	500	500	.....	.....	770	500	169	
Total ...	18,43,000	19,13,940	19,48,000	17,660	88,600	.....	.....	.....	
Add for rounding	.....	60	.....	.....	60	.....	.....	.....	
GRAND TOTAL ...	18,43,000	19,14,000	19,48,000	17,660	88,660	16,97,945	18,11,000	8,67,116	

GRANT 19.—LAW AND JUSTICE—JAILS.

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	24,000		24,000		24,000		24,000		25,419		10,219	
1	1	Personal Assistant to Inspector-General ...	4,720		4,480		4,480		4,480		4,331		3,233	Increment not being reckoned.
				28,720		28,480		28,480		28,480	29,750		13,452	
		Establishment.												
24	24	Clerks	13,500		13,500		13,500		13,520		12,689		7,324	Provides for increment in ten years instead of five years, at which rate the estimate of 1884-85 was framed.
6	6	Servants												
				13,500		13,500		13,500		13,520	.....		.....	
		Contingent charges.												
		Office expenses and miscellaneous	2,300		2,300		2,300		2,300		2,346		1,014	
		Value of stores	.....		.....		.....		.....		10		.....	
		Petty construction and repairs	.....		.....		.....		.....		.....		.....	
				2,300		2,300		2,300		2,300	2,356		1,014	
		Travelling expenses.												
		Travelling allowance		3,200		3,200		3,200		3,200	3,263		1,364	
		Postage charges.												
		Service postage stamps ...		1,300		1,300		1,300		1,300	1,177		739	
		Jail Manufacture Department.												
		Superintendent	9,000		9,000		9,000		9,000		9,000		5,081	
		Manager of the Jail Depôt ...	1,920		1,920		1,920		2,000		2,236		1,257	
		Establishment for Jail Depôt	366		366		366		360					
		Travelling expenses	1,440		1,440		1,440		1,440		1,369		753	
				12,726		12,726		12,726		12,800	12,605		7,091	
						61,506		61,506						
		Deduct for rounding				6		6						
		Total Inspection and General Superintendence		61,746		61,500		61,500		61,600	61,840	61,600	30,984	
		PRESIDENCY JAIL.												
		Salaries.												
1	1	Superintendent...		12,600		12,600		12,600		12,600	12,600		6,300	
		Establishment.												
7	7	Fixed executive staff including jailors	11,776		11,776		11,776		11,093		7,023		4,246	Annual increments to pay of Jailors, Deputy and Assistant Jailors.
1	1	Civil hospital assistant ...	840		840		840		600		621		490	Appointment of an Hospital Assistant on a higher grade.
18	18	Fixed warder staff including turnkeys ...	7,344		7,344		7,344		7,344		14,863		7,205	
55	55	Fixed reserve warder staff ...	7,776		7,776		7,776		7,776					
6	6	Servants	480		480		480		480		480		240	
				28,216		28,216		28,216		27,293	22,987		12,181	
		Contingent charges.												
		Rations	35,000		35,000		35,000		36,000		27,477		15,025	
		Hospital charges...	3,800		3,800		3,800		4,000		3,538		1,139	
		Clothing and bedding	1,000		1,000		1,000		1,000		1,197		55	
		Petty construction and repairs	1,100		1,100		1,100		4,000		1,014		480	
		Moving prisoners	550		600		600		300		665		81	
		Cost of medical stores	200		200		200		200		267		87	
		Cost of ordnance stores ...	.....		.....		.....		.....		104		.....	
		Ammunition for reserved warder guards	200		200		200		200		.....		.....	
		Office expenses and miscellaneous	3,500		3,500		3,500		4,647		3,648		1,139	
		Travelling allowances	100		100		100		100		12		.....	
				45,450		45,500		45,500		50,447	37,922		18,006	

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GRANT 19.—LAW AND JUSTICE—JAILS.—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY JAIL.—*contd.*												
		Postage charges.												
		Service postage stamps ...		90		90		90		60	64		42	
						86,406		86,406						
		Deduct for rounding			.....	6	.....	6						
		Total Presidency Jail ...		86,356		86,400		86,400		90,400	73,573	75,000	36,529	
		CENTRAL JAILS.												
		Salaries.												
10	11	Superintendents and medical officers	57,960		57,960		57,960		59,850		79,731		32,126	Appointment of new incumbents on the minimum pay and abolition of the Russa Jail, and the reduction of the pay of the Superintendent of the Hazaribagh Jail.
3	3	Assistant Superintendents ...	11,400		11,400		11,400		11,400					
				69,360		69,360		69,360		71,250				
		Establishment.												
38	36	Fixed executive staff, including jailors	45,792		45,792		45,792		56,374		35,216		21,537	The Inspector-General of Jails in his letter No. 10098, dated 10th December 1884, explains that the reduction is due to abolition of the Russa Jail, and of the post of the Deputy Superintendent at Rajshahye; also to the reduction of pay of the Deputy Superintendent, Buxar Central Jail.
8	7	Civil hospital assistants ...	2,316		2,316		2,316		2,880		2,358		1,217	Abolition of the Russa Jail, and transfer of lower grade officers to the Bhagulpore, Dacca, Midnapore and Rajshahye Central Jails.
7	7	Apothecaries and compounders ...	1,104		1,104		1,104		1,104		892		546	
184	174	Fixed warder staff, including turnkeys ...	19,691		19,691		19,691		20,668		27,684		13,534	Reduction of staff in Dacca and Russa, and increase in Alipore and Hazaribagh.
90	90	Fixed reserve warder staff ...	8,787		8,787		8,787		8,772					
76	92	Apprentice warders	6,624		6,624		6,624		5,472		2,973		1,591	Sixteen apprentices entertained at Dacca in place of eight warders abolished.
20	18	Servants	1,212		1,212		1,212		1,392		326		343	Two servants reduced by abolition of the Russa Jail.
		Extra and temporary establishment	1,512		1,512		1,512		1,512		1,195		547	
				87,038		87,038		87,038		98,174	70,944		39,315	
						1,56,398		1,56,398		1,69,424				
		Deduct probable savings ...				3,398		3,398		3,624			71,441	
						1,53,000		1,53,000		1,65,800	1,50,675			
		Contingent Charges.												
		Rations	1,67,000		1,50,000		1,50,000		1,60,000		1,34,820		59,840	Reduced with reference to actuals.
		Hospital charges	17,000		17,000		17,000		17,000		19,759		7,547	
		Clothing and bedding	500		500		500		500		22,720		69	
		Petty construction and repairs	6,350		6,000		6,000		6,600		6,507		2,173	
		Moving prisoners	3,650		3,500		3,500		3,500		2,613		1,768	
		Cost of medical stores	1,000		1,000		1,000		1,000		1,464		394	
		Cost of mathematical stores ...	.....		.....		.....		.....		8		.....	
		Cost of ordnance stores ...	.....		.....		.....		.....		2,344		65	
		Office and ground rent	17,210		16,000		16,000		16,710		27,426		269	
		Office expenses and miscellaneous											4,734	
		Value of Mint stores	.....		.....		.....		.....		350		.....	
		Travelling allowance	1,200		1,200		1,200		1,190		1,431		349	
		Ammunition for reserve warder guards	500		500		500		500		.....		.....	
		Cost of land	.....		.....		.....		.....		2,577		727	
				2,15,010		1,95,700		1,95,700		2,07,000	2,22,019		77,935	
		Postage Charges.												
		Service postage stamps		910		1,000		1,000		1,000	722		787	
		Total Central Jails ...		3,72,318		3,49,700		3,49,700		3,73,800	3,73,416	3,73,500	1,50,163	

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GRANT 19.—LAW AND JUSTICE—JAILS.—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
		DISTRICT JAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
38	37	Superintendents		38,400		38,400		38,400		39,000	39,864		20,245	Decrease due to the abolition of the Baraset Jail.
		Establishment.												
76	74	Fixed executive staff, including jailors	73,122		73,122		73,122		71,679		71,583		42,122	Annual increments against *per contra* decrease on account of the abolition of the Baraset Jail, and transfer of staff between central and district jails.
38	37	Civil hospital assistants ... / Apothecaries and compounders ...	10,860		10,860		10,860		11,280		12,358		6,745	Abolition of Baraset Jail, and transfer of officers of lower grade to the district jails.
714	697	Fixed warder staff including turnkeys ...	69,445		69,445		69,445		71,079		96,324		52,915	Abolition of Baraset Jail. Decrease due to abolition of the Baraset Jail.
245	239	Fixed reserve warder staff ...	24,192		24,192		24,192		24,792					
		Extra and temporary establishment	1,037		1,037		1,037		1,339		1,539		378	The number of extra warders has been reduced from 15 in 1884-85 to 14 in 1885-86.
				1,78,656		1,78,656		1,78,656		1,80,169	1,81,804		1,22,405	
		Deduct probable savings ...				2,17,056		2,17,056		2,19,169				
						1,456		1,456		3,169				
						2,15,600		2,15,600		2,16,000	2,21,668			
		Contingent charges.												
		Purchase of reserve store of grain	.....		.....		.....		.....		2,074		.....	
		Rations	1,73,000		1,70,000		1,70,000		1,70,000		1,42,282		74,927	
		Hospital charges	18,395		18,000		18,000		18,000		14,539		6,999	
		Clothing and bedding	1,000		1,000		1,000		1,000		19,961		103	
		Petty construction and repairs	15,325		15,000		15,000		11,900		11,694		4,148	
		Moving prisoners	9,080		7,000		9,080		9,600		6,298		2,722	Reduced with reference to actuals.
		Cost of Mint stores	.....		.....		.....		.....		395		.....	
		Cost of medical stores	5,000		5,000		5,000		5,000		3,873		144	
		Cost of ordnance stores ...	.....		.....		.....		.....		15,311		521	
		Miscellaneous	.....		.....		.....		.....		30,604		6,458	
		Office and ground rent ... ... / Office expenses and miscellaneous	30,740		31,000		31,000		29,307		1,155		283	
		Travelling allowance	1,970		1,900		1,900		1,835		10,991		5,568	
		Cost of land	.....		.....		.....		4,858		1,433		996	
		Ammunition for reserve warder guard	800		800		800		800		510		.....	
				2,55,310		2,49,700		2,51,780		2,52,300	2,61,120		1,02,869	
		Postage Charges.												
		Service postage stamps ...		1,690		1,700		1,700		1,700	1,546		817	
		Total District Jails ...		4,74,056		4,67,000		4,69,080		4,70,000	4,84,334	4,70,000	2,26,091	
		Deduct for rounding ...						80						
								4,69,000						
		SUBSIDIARY JAILS.												
		Establishment.												
57	87	Civil hospital assistants ...	13,320		13,440		13,440		7,200		27,451		13,569	Increase due to the opening of the new subsidiary jails at Baraset, Soopool and Gopalgunge against decrease of Rs. 10 hitherto paid to the head-warder of the Howrah Subsidiary Jail.
412	427	Warder establishment	39,348		39,348		39,348		38,100		38,488		20,310	
4	4	Servants	288		288		288		288		288		144	
		Extra and temporary establishment	2,586		2,586		2,586		2,504		2,428		1,281	
				55,542		55,662		55,662		48,092	68,655		35,304	

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GRANT 19.—LAW AND JUSTICE—JAILS.—*concluded.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
SUBSIDARY JAILS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingent charges.												
Rations	21,735		20,000		20,000		20,640		15,617		9,540	
Hospital charges...	469		400		400		400		269		72	
Clothing and bedding	300		300		300		300		382		61	
Petty construction and repairs	13,750		13,750		13,750		8,026		4,966		3,165	Increase due to new works.
Moving prisoners...	4,720		4,000		4,000		4,000		3,062		1,518	
Office and ground rent	} 7,684		7,600		7,600		7,390		{ 68		9	
Office expenses and miscellaneous									9,681		3,363	
Travelling allowances	612		600		600		.....		577		339	
Diet and clothing of prisoners in Calcutta lock-up	2,000		2 000		2,000		2,000		1,532		670	
Conveyance of lock-up guards	50		50		50		50		.....		.....	
Value of medical stores ...	200		200		200		200		1		.....	
		51,520		48,900		48,900		43,006	36,155		18,737	
Postage charges.												
Service postage stamps		488		250		250		142	151		107	
				1,04,812		1,04,812						
Deduct for rounding ...				12		12						
Total Subsidiary Jails ...		1,07,550		1,04,800		1,04,800		91,240	1,04,961	1,04,000	54,148	
SCHOOLS OF INDUSTRY OR REFORMATORY SCHOOLS.												
Establishment	17,086		17,086		17,086		16,832		14,517		8,580	Increase in the Hazaribagh Reformatory School is due to annual increment of the Deputy Superintendent and clerk.
Rations	6,100		6,100		6,100		5,150		3,899		2,414	The increase under the heads "Ration," "Hospital charges" and "Clothing" in Hazaribagh Reformatory School is chiefly due to provision having been made for full number of boys, and also to anticipated high price of food-grains.
Hospital charges...	350		350		350		310		145		86	
Clothing and bedding	1,000		1,000		1,000		780		114		.....	
Medical stores	.....		.....		.....		.....		17		.....	
Purchase of raw materials ...	} 13,600		13,600		13,600		11,300					
Pay of manufactory establishment									8,131		1,733	The increase is due to the entertainment of a shoemaker at Rs. 25 per month; *vide* Government order No. 1494P—D, dated 20th October 1884, in the Hazaribagh Reformatory School.
Office and ground rent	229		229		229		229		718		559	
Contingencies	3,496		3,460		3,460		3,299		229		229	
Petty construction and repairs	1,400		1,400		1,400		1,200		1,418		2,502	
Travelling allowance	25		25		25		50		440		596	
Service postage stamps ...	50		50		50		50		9		.....	
									20		10	
Total, Schools of Industry ...		43,336		43,300		43,300		39,200	29,657	39,200	16,709	*N.B.*—The estimate for 1885-86 includes that of the Alipore Reformatory School, the sanctioned estimate for which has not yet been received from Government.
JAIL MANUFACTURES.												
Establishment	27,775		27,775		27,775		26,182		24,153		14,760	Entertainment of increased establishment at the Bhagulpore Central Jail, sanctioned by Government orders No. 362P, dated 6th February 1884, No. 299P—D, dated 9th May 1884, No. 1445, dated 13th October 1884, No. 1447, dated 13th October 1884.
Purchase of raw materials ...	8,69,530		6,50,000		7,50,000		7,50,000		5,25,852		3,30,096	Decreased with reference to actuals.
Commission to jailors	.....		.....		.....		.....		4,127		820	
Cost of machinery	39,500		39,500		30,500		.....		10,747		1,014	Additional machinery required at Bhagulpore and Buxar Central Jails and at Alipore for renewal of boilers.
Tools and plant	.....		.....		.....		.....		276		44	
Petty construction and repairs	11,395		10,525		10,525		9,000		1,724		1,064	For repairs of work sheds in Bhagulpore, Balasore, Mozufferpore and Tipperah.
One-fifth freight on stores ...	.....		.....		.....		.....		.....		.....	
Miscellaneous	.....		2,000		5,000		1,838		1,626		4,525	
Carriage of machinery	.....		.....		.....		.....		889		.....	
Office and ground rent ...	.....		.....		.....		180		.....		.....	
Total Jail Manufactures ...		9,48,200		7,29,800		8,32,800		7,87,200	5,69,394	6,87,000	3,52,323	
REFUNDS		.....		500		500		500	770	500	169	
Total Refunds ...		.....		500		500		500	770	500	169	

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No. 10098, dated Calcutta, the 10th December 1884.

From—E. V. WESTMACOTT, Esq., C.S., Offg. Inspector-General of Jails, Bengal,

To—The Accountant-General, Bengal.

IN forwarding herewith the accompanying budget estimates of charges and receipts of this Department for the year 1885-86, I have the honour to submit the following explanation of the differences between the charges in this estimate and those in that of the current year, and hope every consideration will be given to them before any deductions are made.

Inspection and General Superintendence.

The increase of Rs. 240 to the pay of my Personal Assistant is due to an annual increment to that officer from July 1885. In the current year's estimate provision was made for allowing annual increment to my clerks during five years, instead of ten, but the proposal was not approved, and allotment having been made for ten years, there has been a decrease of Rs. 20 under the head Clerks and servants.

The decrease of Rs. 80 in the pay of the Manager of the Jail Depôt is due to the present incumbent drawing the minimum salary of the appointment.

The increase of Rs. 6 in the pay of the depôt sircar is due to an annual increment from March 1885.

Presidency Jail.

		1884-85.	1885-86.	Increase.
		Rs.	Rs.	Rs.
Fixed Executive Staff	...	11,093	11,776	683

The increase is due to annual increments to the pay of Jailor, Deputy and Assistant Jailors.

		1884-85.	1885-86.	Increase.
		Rs.	Rs.	Rs.
Civil Hospital Assistant	...	600	840	240

The increase is due to the present incumbent drawing his salary at the rate of Rs. 70 per mensem, whereas his predecessor used to draw at the rate of Rs. 50 per mensem.

			1884-85.	1885-86.	Decrease.
			Rs.	Rs.	Rs.
Rations	...	...	36,000	35,000	1,000
Hospital charges	...	...	4,000	3,800	200

The decrease under the heads of "Rations" and "Hospital charges" is due to the provision having been made for a smaller number of prisoners than in 1884-85, as the number in jail is found to be decreasing.

	1884-85.	1885-86.	Decrease
	Rs.	Rs.	Rs.
Petty constructions and repairs...	4,000	1,100	2,900

The decrease is chiefly due to not making any provision for other work except the necessary repair to the jail buildings and the quarters of the jail officials.

		1884-85.	1885-86.	Decrease.
		Rs.	Rs.	Rs.
General contingencies	...	5,107	4,240	867

The amount allotted under the head is expected to be sufficient to meet the necessary expenditure in 1885-86.

Central Jails.

		1884-85.	1885-86.	Decrease.
		Rs.	Rs.	Rs.
Superintendents ...	...	59,850	57,960	1,890

The cause of the decrease of Rs. 1,890 is explained as follows:—

(1) The pay of the Superintendent of the Hazaribagh Central Jail has been calculated for 1885-86 at Rs. 100 per mensem, as against Rs. 150 estimated in 1884-85. The proper amount is Rs. 100 as sanctioned in Government order No. 542T—P, dated the 22nd May 1882. The Superintendent is drawing Rs. 100 per mensem.

(2) The decrease in the pay of the Superintendents at Alipore, Dacca, and Midnapore Jails is due to the present incumbents drawing the minimum salary of the appointments

(3) On account of the abolition of the Russa Jail, there is a saving of Rs. 50 per mensem under this head.

The increase under the head Pay of Superintendents of the Bhagulpore and Dacca Central Jails is due to an annual increment to the pay of the Superintendent of the former and the addition of Rs. 100 per mensem to the pay of the latter, on account of house allowance. In 1884-85 the provision for the house allowance of the Superintendent of the Dacca Jail was made under the head "Contingencies."

	1884-85.	1885-86.	Decrease.
	Rs.	Rs.	Rs.
Fixed Executive staff ...	56,374	45,792	10,582

The decrease is chiefly due to the abolition of the post of Foreman at Bhagulpore and the Deputy Superintendent at Rajshahye Central Jails, and also on account of the abolition of the Russa Jail. In 1884-85 the pay of the Deputy Superintendent of the Buxar Central Jail was calculated at Rs. 350 per mensem, whereas in 1885-86 it has been calculated at Rs. 300, as asked for in Dr. Lethbridge's No 8259 of 1st September 1883 to Government This also accounts for this decrease. In the Dacca Central Jail, owing to an exchange of officers, the pay of a 4th grade in place of a 3rd grade jailor has been provided for. The increase in the number of "fixed executive staff" in the Bhagulpore Central Jail is due to the entertainment of a store-keeper sanctioned in Government order No. 229P, dated the 9th May 1884 The increase in all other central jails is due to increments to pay of the Jailor, Deputy and Assistant Jailors.

	1884-85.	1885-86.	Decrease.
	Rs.	Rs.	Rs
Civil Hospital Assistant ...	2,880	2,316	564

The decrease is chiefly due to the transfer to the Bhagulpore, Dacca, Midnapore, and Rajshahye Central Jails of officers of lower grade, and also to the abolition of the Russa Jail.

	1884-85.	1885-86.	Decrease.
	Rs.	Rs.	Rs.
Fixed Warder staff ...	20,668	19,691	977

The decrease is due to the abolition of the Russa Jail, and also provision having been made for 16 apprentice warders for the Dacca Central Jail; consequently the pay of eight warders at Rs. 7 each has been excluded from this head.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Fixed Reserve Warder staff ...	8,772	8,787	15

The increase is due to increments to pay of the Reserve head-warders.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Apprentice Warders	5,472	6,624	1,152

The increase is due to provision having been made for 16 apprentice warders for the Dacca Central Jail, whereas no such provision was made in 1884-85.

	1884-85.	1885-86.	Decrease.
	Rs.	Rs.	Rs.
Servants	1,392	1,212	180

This decrease is due to the abolition of the Russa Jail.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Rations	1,60,000	1,67,000	7,000
Hospital charges	17,000	17,600	600

The increase under the heads "Rations" and "Hospital charges" is chiefly due to the increased cost of food-grains and the larger number of prisoners that are likely to be admitted to prison on account of the anticipated dearness of provisions. The average cost per head has been calculated at Rs. 22-14.

	1884-85.	1885-86.	Decrease.
	Rs.	Rs.	Rs.
Petty construction and repairs ...	6,600	6,350	250

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The amount allotted under this head will be sufficient to meet all requirements in the central jais.

		1884-85.	1885-86.	Increase.
		Rs.	Rs.	Rs.
General contingencies	...	22,400	22,970	570

The increased allotment under this head is required for feeding and other charges of under-trial prisoners confined in the magisterial hajuts at Naraingunge, Dum-Dum and Barrackpore. The slight increase of Rs. 150 under the head "Moving prisoners" is due to the larger number of prisoners that are likely to be sent to their native districts before release. An increase in the number of prisoners is expected to follow increased prices.

District Jails.

			1884-85.	1885-86.	Decrease.
			Rs.	Rs.	Rs.
Superintendents	...	...	39,000	38,400	600

The decrease is due to the abolition of the Baraset Jail.

		1884-85.	1885-86.	Increase.
		Rs.	Rs.	Rs.
Fixed Executive staff	...	71,679	73,122	1,443

The increased allotment is chiefly due to the annual increments to the pay of Jailor and Assistant Jailors. On account of the abolition of the Baraset Jail, there should have been a saving of Rs. 1,700, but on account of the transfer of a third grade Jailor from Dacca Central to Shahabad District Jail, there is an increase of Rs. 960 under this head.

		1884-85.	1885-86.	Decrease.
		Rs.	Rs.	Rs.
Hostipal Assistants	...	11,280	10,860	420

This decrease is due to the abolition of the Baraset Jail, and also to the transfer to the different district jails of officers of lower grade.

		1884-85.	1885-86.	Decrease.
		Rs.	Rs.	Rs.
Fixed Warder staff	...	71,079	69,445	1,634
Fixed Reserve Warder staff	...	24,792	24,192	600

The decrease is also due to the abolition of the Baraset Jail.

		1884-85.	1885-86.	Decrease.
		Rs.	Rs.	Rs.
Extra and temporary establishment	...	1,339	1,037	302

The decrease is due to the reduction of extra warders from 15 in 1884-85 to 14 in 1885-86. The increase of four extra warders in the Furreedpore Jail is for guarding prisoners during the brick-making season.

				1884-85.	1885-86.	Increase.
				Rs.	Rs.	Rs.
Rations	...	...	...	1,70,000	1,73,000	3,000
Hospital charges	...	...	...	18,000	18,395	395

The cause of increased allotment under the heads of "Rations" and "Hospital charges" has already been explained. The average cost per prisoner under head Ration has been calculated at Rs. 23-14.

			1884-85.	1885-86.	Increase.
			Rs.	Rs.	Rs.
Petty construction and repairs	...	...	11,900	15,325	3,425

The cause of increase under this head is explained as follows:—

(1). The sum of Rs. 800 has been allotted for converting the old cook-shed into a store godown in the Tipperah Jail.

(2). The sum of Rs. 600 has been allotted for construction of a new ghât in the Furreedpore Jail.

(3). The sum of Rs. 400 has been allotted for the construction of a latrine for warders in the Darjeeling Jail.

(4). The sum of Rs. 400 has been allotted for making additions and alterations to the female ward of the Maldah Jail, and also repairing the quarters of jail officials not done for want of funds.

(5). The sum of Rs. 400 has been allotted for the construction of native doctor's quarters, and a drain for irrigation purposes in the inner garden of the Moorshedabad Jail.

(6). The sum of Rs. 400 has been allotted for petty repairs and white-washing the pucca building in the Durbhunga Jail.

(7). The sum of Rs. 300 has been allotted for roofing the clay latrine in the Nuddea Jail.

(8). The sum of Rs. 300 has been allotted for repairing pucca bridge under the embankment in the Noakholly Jail.

(9). The sum of Rs. 400 has been allotted for repairing the kutcha building in the Balasore Jail.

(10). The sum of Rs. 300 has been allotted for petty repairs to the quarters of jail officials, and construction of a drain leading from the civil prisoners' yard into the jail compound in the Bhagulpore District Jail.

(11). The sum of Rs. 250 has been allotted for petty repairs to the quarters of the jail officials in the Mozufferpore Jail.

(12). The sum of Rs. 400 has been allotted for constructing a bridge leading to the Julpigoree Jail.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
General contingencies	42,442	43,480	1,038

The increase is explained as follows :—

(1). A sum of Rs. 900 has been provided for feeding and other charges of prisoners confined in the Rangamuttee Hajut, in the district of Chittagong.

(2). A sum of Rs. 300 has been provided for camping out prisoners, if required, during epidemics in the Patna Jail.

The increase under the head "Miscellaneous contingencies" is also due to increased provisions having been made for dieting defendants in the custody of the police. On account of increased cost of food-grains, the number is expected to be considerably high.

Subsidiary Jails.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Allowance of Civil Hospital Assistant and Assistant Surgeon for holding the Executive and Medical charge of Subsidiary Jails ...	6,600	12,720	6,120

The increase is chiefly due to provision having been made for fixed allowance of the Deputy Superintendents of subsidiary jails in accordance with the Resolution of Government of India, Department of Finance and Commerce, No. 2154, dated Simla, the 20th July 1883, whereas in 1884-85, the allowance for some Deputy Superintendents was provided for in accordance with the statements received with the Surgeon-General for Bengal, letter No. 6830, dated the 23rd October 1883, which was forwarded in original with this office letter No. 10471, dated the 16th November 1883.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Fixed Warder staff	38,100	39,348	1,248

The increase is due to the opening of new subsidiary jails at Baraset, Soopool, and Gopalgunge, and to the transfer of Rs. 10, hitherto paid in addition to his pay to the head warder of the Howrah Subsidiary Jail, to the Hospital Assistant who has been made Deputy Superintendent.

	1884-85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Extra and temporary establishment ...	2,504	2,586	82

The increase is chiefly due to provision having been made for pay of extra mehters in the Baraset and Soopool Subsidiary Jails.

	1884-85.	1885-86.	Increase
	Rs.	Rs.	Rs.
Rations	20,640	21,735	1,095
Hospital charges	400	469	69

The cause of increased allotment under these two heads has been explained under the heads of Central and District Jails, and also on account of the opening of the three subsidiary jails at Baraset, Soopool, and Gopalgunge.

	1884-85.	1885-86	Increase.
	Rs.	Rs.	Rs.
Petty construction and repairs ...	7,976	13,700	5,724

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The cause of increase under this head is explained as follows :—

(1). A sum of Rs. 1,500 has been provided for the construction of a workshed within an enclosure wall, &c., in the Kishengunge Subsidiary Jail.

(2). A sum of Rs. 1,950 has been provided for the construction of a bathing platform, drainage, and cookshed, for warders, &c., in the Patuakhally Subsidiary Jail.

(3). A sum of Rs. 300 has been provided for petty repairs, construction of a drain, &c., in the Brahmunberiah Subsidiary Jail.

(4). A sum of Rs. 500 has been provided for renewing fence, warder's cookshed, and thatches, &c., in the Nawgong Subsidiary Jail.

(5). A sum of Rs. 200 has been provided for constructing a well in the Sasseram Subsidiary Jail.

The increase is also due to increased allotments having been made for petty repairs of the subsidiary jail buildings at Perozepore, Cutwa, Jamalpore, Contai, Rampore Hât, Alipore, Bongong, Bagirhat, Jungipore, and Nattore. It is needless to mention here that many subsidiary jail buildings are of a very temporary nature, and require constant repair to keep them in order ; consequently an increased amount has been allotted under this head, and is absolutely necessary.

	1884 85.	1885 86.	Increase.
	Rs.	Rs.	Rs.
General contingencies	10,782	12,724	1,942

The increase under the head "Moving prisoners" is due to the anticipated increase in the number of admissions into the subsidiary jails on account of high prices of food-grains. In 1884-85 the sum of Rs. 142, allotted for the purchase of service postage stamps, was found inadequate, the allotment under this head has consequently been increased from Rs 142 to Rs. 488. Similarly, the increase under head "Miscellaneous contingencies" is due to provision having been made for feeding charges of prisoners in the custody of the police, as well as those tried in the camps of the sub-divisional officers on tour, and also for the purchase of furniture for subsidiary jail establishments.

Jail Manufactures of all classes of Jails.

	1884 85.	1885-86.	Increase.
	Rs.	Rs.	Rs.
Raw materials	7,49,892	8,69,530	1,19,638

The increase is chiefly due to increased demand for raw materials in the Rajshahye Central Jail for which the present year's allotment has been found inadequate. The Superintendent reports that 40,000 maunds of castor-seed will be required in 1885-86 in addition to other articles required for other manufactures. The budget grant of this jail for the current year has already been exceeded. The increase is also due to demand for raw materials in the Dacca Central Jail recently made available for manufactures, and the Midnapore Central Jail, and also in the district jails at Darjeeling, Durbhunga, Gya, Lohardugga, Mozufferpore, Mymensingh, and Patna. In most of these jails the prisoners were employed in 1883-84 and 1884-85 on building operations. As these works have since been completed, the prisoners should now be provided with suitable labour in their respective jails.

	1884-85.	1885-86.	Increase.
	Rs.	Rs,	Rs.
Establishment	26,290	27,775	1,485

No. 362P, dated 6th February 1884.
" 299PD, " 9th May "
" 1445PD, " 13th October "
" 1447PD, " 13th " "

The increase of Rs. 1,485 under this head is chiefly due to the entertainment of increased establishment at the Bhagulpore Central Jail sanctioned in Government orders noted on the margin.

	1884-85.	1885-86.	Increase
	Rs.	Rs.	Rs.
Petty construction and repairs to the manufactory sheds	9,000	11,395	2,395

The increased allotment under this head is due to the repairs of worksheds in the jails at Bhagulpore (Central), Balasore, Mozufferpore, and Tipperah. Under the heads Machinery and Stores, the sum of Rs. 39,500 has been allotted for additional machinery required at the Bhagulpore and Buxar Central Jails, and at Alipore for renewal of boilers.

RECEIPTS.

The total receipts for the Department have slightly increased from Rs. 8,55,000 to Rs. 8,55,560.

C. E. G. & others.—Reg No. 13112C—96—5-2-85.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20570, dated the 23rd December 1884, submitting the estimates of receipts and expenditure of the Jail Department for 1885-86.

The Inspector-General estimates the total receipts of the Jail Department for 1885-86 at Rs. 8,67,360, against Rs. 8,55,000, the sanctioned estimate of the current year, and Rs. 6,45,822, the actuals of 1883-84. The Accountant-General has reduced the local estimate to Rs. 7,55,000 with reference to the actuals of the past four years. His estimates are accepted.

2. The following table compares the Accountant-General's estimate of expenditure for 1885-86 with the sanctioned grant for the current year :—

	Estimates, 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.
Inspection and General Superintendence	61,500	61,600
Presidency Jail	86,400	90,400
Central Jails	3,49,700	3,73,800
District "	4,67,000	4,70,000
Subsidiary "	1,04,800	91,240
Reformatory Schools	43,300	39,200
Jail Manufactures	7,29,800	7,87,200
Refunds	500	500
Total ...	18,43,000	19,13,940
Add for rounding ...	.....	60
GRAND TOTAL ...	18,43,000	19,14,000

3. *Presidency Jail.*—The decrease of Rs. 4,000 under this head is mainly due to smaller provision under "Rations," "Petty construction and repairs," and "Office expenses and miscellaneous" made with reference to the actuals of 1883 84 and the first six months of the current year. The estimates are accepted.

4. *Central Jails.*—The Accountant-General estimates the total expenditure under this head at Rs. 3,49,700, against Rs. 3,73,800, the sanctioned grant for the current year. The decrease is mainly under the heads of "Superintendents and medical officers" and "Establishment," and is due chiefly to the abolition of the Russa Jail and of the post of Deputy Superintendent at Rajshahye, the reduction of the pay of the Superintendent of the Hazaribagh Jail and of the Deputy Superintendent, Buxar Central Jail, and to the reduction of the warder establishment at Dacca. The Accountant-General has, with reference to the actuals of the past and present years, reduced the Inspector-General's estimate under "Rations" from Rs. 1,67,000 to Rs. 1,50,000. The Accountant-General's estimates are accepted.

5. *District Jails.*—The Accountant-General has reduced the local estimate of Rs. 9,080 under the head "Moving prisoners" to Rs. 7,000. The Lieutenant-Governor would, however, retain the Inspector-General's estimate in view of the larger expenditure that will be necessary in consequence of the anticipated increase in the number of admissions on account of the high prices of food-grains. The Accountant-General's estimates are otherwise accepted. The total grant under the head "District Jails" will accordingly stand at Rs. 4,69,080, or Rs. 4,69,000 in round numbers.

6. *Subsidiary Jails.*—The Accountant-General's estimate under this head shows an increase of Rs. 13,560 as compared with the sanctioned grant for the

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current year. The increase is due to larger provision under the head "Establishment" rendered necessary by the opening of new subsidiary jails at Barasat, Soopole and Gopalgunge, and under "Petty construction and repairs" in consequence of the construction of new works. The Accountant-General's estimates are accepted.

7. *Reformatory Schools.*—In the Resolution recorded on the estimates for the current year, the Jail Department was requested to issue instructions for the separate submission of the Hazaribagh Reformatory School budget *to Government* before incorporation in the General Jail budget. No such budget for the ensuing year has been received, and the Inspector-General of Jails will again be asked to carry out these orders. The causes of increase and decrease in particular items are given in the explanatory remarks appended to the estimates. The Accountant-General's estimates are accepted.

8. *Jail Manufactures.*—The Accountant-General has, with reference to the actuals of the past and present years, reduced the local estimate under the head "Purchase of raw materials" from Rs. 8,69,530 to Rs. 6,50,000. Manufacturing operations have been undertaken in several jails in which the prisoners were until recently employed on building work, and the demand for raw materials will therefore be increased. The Accountant-General's estimate is raised to Rs. 7,50,000. An expenditure of Rs. 39,500 has been provided under the head "Cost of machinery" for the renewal of boilers at Alipore, and for additional machinery at the Bhagulpore and Buxar Central Jails. The estimate will stand. The Lieutenant-Governor would increase the Accountant-General's estimate under "Miscellaneous" from Rs. 2,000 to Rs. 5,000 in view of the actuals of the first-half of the current year, which aggregated Rs. 4,525. The Accountant-General's estimates are otherwise accepted, and the total grant under this head will stand at Rs. 8,32,800.

9. The Accountant-General's estimates under other heads are accepted, and the grant for next year will stand as follows:—

	Rs.
Inspection and General Superintendence	61,500
Presidency Jail	86,400
Central Jails	3,49,700
District "	4,69,000
Subsidiary "	1 04,800
Reformatory Schools	43,300
Jail Manufactures	8,32,800
Refunds	500
Total	19,48,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Jails, the Accountant-General, Bengal, and the Political (Jails) Department for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 483-85.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd February 1885.

W LeB.—Reg No 13269C—96 4-2 85

POLICE ESTIMATE, 1885-86.

No. 2120C, dated Calcutta, the 15th January 1885.

Memo. by E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department, together with an explanatory statement of the Inspector-General of Police.

XVI—Police.

	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to public departments, private companies, and persons	14,593		17,000		17,000		17,000		17,797		9,438	
Cash receipts under the Indian Arms Act of 1878	.....		.....		.....		.....		1		.....	Nothing recorded in the accounts.
Fees, fines and forfeitures ...	222		1,000		1,000		1,000		1,286		677	
Superannuation receipts ...	7,356		6,000		7,356		6,000		4,685		1,902	
Recoveries on account of village police	94,965		90,000		90,000		70,000		69,690		44,998	
Recoveries on account of salt police	.....		.....		.....		.....		.....		.....	
Resettlement of phareedaree lands	1,200		1,200		1,200		1,200		.....		.....	Nothing recorded in the accounts.
Recoveries from Chittagong Frontier Police for provisions	18,647		20,000		20,000		20,000		17,508		13,829	
Deductions from policemen for clothing...	40,890		70,000		40,890		65,077		.....		.....	
Police clothing receipts ...							12,000		9,464		7,687	Deductions credited for the first time in current year.
Contingent charges for policemen supplied to private individuals...	1,883		1,500		1,500		2,000		1,410		626	
Sale of unserviceable arms ...	10,000		5,000		10,000		10,000		.....		.....	
Miscellaneous	13,501		17,000		17,000		17,900		15,080		9,024	No transactions for two years.
		2,03,257		2,28,700		2,05,946		2,22,177	1,37,521	2,28,900	88,181	
Collections of Cattle-trespass Fines.												
Pounds.												
Fines on stray cattle	4,02,856		4,00,000		4,00,000		3,40,000		3,83,694		1,84,414	The increase is due to farming out of pounds at a higher rate in the districts in which the system is in operation.
Proceeds of unclaimed cattle...	48,432		45,000		45,000		44,000		37,540		21,944	
Miscellaneous	695		1,000		1,000		1,000		132		1,223	
		4,51,983		4,46,000		4,46,000		3,85,000	4,21,366	4,45,500	2,07,581	
Steam-boiler Inspection.												
Fees for examination of steam-boiler	19,000		19,000		19,000		19,000		3,400		2,915	
Collection on account of travelling allowance for inspectors	2,000		1,000		1,000		1,000		516		104	The low actuals of the past and current years appear to be due to frauds concerning which a separate report will be made.
		21,000		20,000		20,000		20,000				
				6,94,700		6,71,946		6,27,177	3,916	5,600	3,019	
Deduct for rounding				.....		.....		177	.....	.....	.....	
Add for rounding				300		54		.....	.....	.....	.....	
Total ...		6,76,240		6,95,000		6,72,000		6,27,000	5,62,803	6,80,000	2,98,781	

Grant 20—Police.

	Budget Estimate. 1885-86.	Budget Estimate. 1884-85.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government contribution to East Indian Railway	23,000	.....	23,000	.....	23,000	.....	Fixed contribution.
Government contribution to Eastern Bengal Railway	60,000	.....	39,883	.....	25,000	.....	No details or explanation given.
	.....	.....	62,883	.....	.....	.....	
Add for rounding ...	.....	.....	117	.....	.....	.....	
Total Imperial ...	.....	.....	63,000	.....	.....	.....	
Provincial.							
Presidency Police...	2,90,000	2,79,000	2,90,556	2,35,620	2,79,000	1,47,104	The budget has been received so late that it cannot be reviewed as closely as I should wish. Under "Presidency Police" there is an unexplained increase of 8 thousand in the Government contribution, of 1 in Salt Police, and 2 in small items under several minor heads.
Superintendence	1,19,144	1,19,300	1,16,344	1,20,079	1,19,000	67,729	This is fairly in accord with last year's budget.
District executive force	39,24,000	38,28,089	38,98,533	38,48,290	39,65,000	18,81,611	The minor charges here nearly balance each other, but there is an increase of 4 thousand under Establishment and 36 under Contingencies, of which 20 falls under "Petty construction and Repairs," and 15 under Contract contingencies, also 25 under Travelling allowances and 3 under "Service Postage Stamps," besides 54 less estimated for probable savings.
Railway Police	16,000	51,300	37,067	38,243	.....	18,088	This estimate for 1885-86 provides for the Nalhati and Tirhoot State Railway Police which have not yet been sanctioned; the figures for 1884-85 refer to East Indian Railway transferred to Imperial above.
Municipal Police	33,632	34,665	33,634	10,364	33,000	15,472	Last year's provision for an increase to Howrah is repeated, subject to the sanction of Government, whose intentions in this respect have not been notified to me.
Village Police	1,00,000	87,000	1,00,000	94,613	98,000	53,010	Based on district estimates; increase in Lohardugga, 15 thousand.
Special Police	1,94,000	1,90,000	1,93,672	1,92,140	1,90,000	77,648	
Collection of cattle-trespass fines	30,000	32,000	30,000	28,345	28,000	14,870	
Steam-boiler inspection	16,000	16,000	16,000	15,709	16,000	9,515	Increase under cost of "Boots" partly balanced by less charge for "Coats" and under Contract contingencies and Petty construction and repairs.
Refunds	6,000	6,000	6,000	2,490	4,000	2,398	
	.....	.....	47,22,106	.....	.....	.....	
Deduct for rounding ...	.....	.....	106	.....	.....	.....	
Total Provincial grant ...	.....	.....	47,22,000	.....	.....	.....	
Total ...	48,11,776	46,43,353	47,85,000	45,85,893	46,80,000	22,87,445	
Deduct for rounding ...	.....	354	.....	.....	.....	.....	
	45,11,776	46,43,000	47,65,000	.....	.....	.....	
Add for rounding ...	224	.....	.....	.....	.....	.....	
Total ...	48,12,000	46,43,000	47,65,000	45,85,893	46,80,000	22,87,445	

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GRANT 20—POLICE.

Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
PRESIDENCY POLICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Commissioner and Deputy Commissioner ...		.....		.....		.....		.....	.....		.....	
GOVERNMENT CONTRIBUTION.												
Calcutta Police	1,04,556		1,04,000		1,04,556		96,000		91,981		32,000	Represents Government contribution of 25 per cent. of pay of the Presidency Police. The figures as furnished by the Commissioner of Police have been adopted, though the explanation as to the increase has not been received.
River Police	9,836		9,836		9,836		9,716		9,716		9,716	Increase to the pay of the Superintendent from Rs. 560 to Rs. 600 per mensem.
Suburban Police	1,15,547		1,15,000		1,15,000		1,14,000		72,296		76,000	Larger provision for clothing against a slight decrease under conveyance allowance.
		2,29,939		2,28,836		2,29,392		2,19,716	1,73,993		1,17,716	
SUBURBAN SALT POLICE ESTABLISHMENT.												
NUMBERS. 1884-85. / 1885-86.												
15 / 23 Sub-inspectors, corporals, &c. ...	3,588		3,588		3,588		2,436		2,381		1,359	Increase due to Police establishment for the salt pass station at Rutollah Ghat, sanctioned under Government order No. 153, dated 15th January 1884.
4 / 4 Manjhees and dandees ...	216		216		216		210		203		112	
Boat hire ...	60		60		60		60		60		30	
Clothing ...	160		80		80		80		52		95	
Petty construction and repairs	160		160		160		160		62		93	
Ground rent ...	72		72		72		72		71		47	
Contingencies ...	98		80		80		20		8		82	
		4,354		4,256		4,256		3,038	2,837		1,818	
CALCUTTA LOCK-UP.												
10 / 10 Lock-up guards...	1,152		1,152		1,152		1,152		1,152		576	
Clothing ...	64		64		64		64		.....		.....	
		1,216		1,216		1,216		1,216	1,152		576	
		2,35,509		2,34,308		2,34,864		2,23,970	1,77,982		1,20,110	
ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.												
NUMBERS. 1884-85. / 1885-86.												
Salaries.												
20 / 20 Inspectors and sergeants ...	78,160		18,100		18,100		18,160		51,662		25,822	An additional force of six constables and one corporal for eight months at Belvedere, under Bengal Government order No. 749J—D, dated 22nd May 1884, against which there is discontinuance of the police guard for the Bengal Secretariat Printing Office in accordance with Government order No. 7, dated 3rd May 1884.
354 / 358 Constables and corporals ...	33,704		33,704		33,704		33,444					
4 / 4 Servants	264		264		264		264		240		124	
		52,128		52,068		52,068		51,868	51,902		25,946	
Contingent Charges.												
Clothing	3,100		2,400		2,400		2,400		2,738		18	
Escort charges	1,600		1,600		1,600		1,600		1,795		600	
Rewards	300		300		300		300		.....		.....	
Oil for night rounds	300		300		300		300		518		183	
Conveyance allowance for guards	300		300		300		300					
Rent	480		480		480		480		308		40	
		6,080		5,380		5,380		5,380	5,359		841	
Total Additional Force ...		58,208		57,448		57,448		57,248	57,261		26,787	
DEAD-HOUSE ESTABLISHMENT.												
Establishment and contingencies		400		400		400		400	377		207	
Total ...				2,92,156		2,92,712		2,81,618				
Deduct probable savings ...				2,156		2,156		2,618				
Total Presidency Police ...		2,94,117		2,90,000		2,90,556		2,79,000	2,35,620	2,79,000	1,47,104	

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GRANT 20.—POLICE—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	30,000		30,000		30,000		30,000		69,212		36,474	
2	2	Deputy Inspectors-General ...	36,000		36,000		36,000		36,000					
1	1	Personal Assistant	8,400		8,400		8,400		8,400		8,590		4,683	
				74,400		74,400		74,400		74,400				
		Deduct on account of Civil Service Annuity contributions		1,200		1,200		1,200		1,200				
				73,200		73,200		73,200		73,200	77,802		41,157	
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.												
37	37	Clerks	33,234		33,234		32,634		32,790		31,053		21,089	The increase is due to annual increments.
4	4	Servants ...	360		360		360		360					
		Temporary establishment ...	450		450		450		450		602		319	The Inspector-General states that this amount represents the pay of the temporary establishment which is required for the compilation of statistics for the annual report.
				34,044		34,044		33,444		33,600	31,655		21,408	
		Contingent Charges.												
		Office rent for six months at Darjeeling	.....		.....		.....		600		.....		393	
		Tour charges for six months at Darjeeling	2,900		2,400		500		2,400		.....		.....	
		Office expenses	1,000		1,000		1,000		1,000		1,518		1,292	
		Miscellaneous	1,000		1,000		1,000		1,000		1,104		370	
				4,900		4,400		2,500		5,000	2,622		2,055	
		Travelling Expenses.												
		Travelling allowances ...		6,000		6,000		6,000		6,000	6,240		2,065	
		Postage Charges.												
		Service postage stamps ...		1,500		1,500		1,500		1,500	1,760		1,044	
		Total Superintendence ...		1,19,644		1,19,144		1,16,644		1,19,300	1,20,079	1,19,000	67,729	
		DISTRICT EXECUTIVE FORCE.												
		Salaries.												
42	42	District Superintendents ...	3,52,800		3,52,800		3,52,800		3,55,200		4,83,127		2,43,958	Lower grade officer.
30	30	Assistant Superintendents ...	1,24,200		1,27,200		1,24,200		1,27,200					The Inspector-General provides for Rs. 3,000 on account of pay of five Probationary Assistant Superintendents on Rs. 200 each for three months, when no actual vacancy exists, but this is not covered by any sanction of Government.
	5	Probationary Assistant Superintendents ...	3,000		.....		3,000		.....		.....		.....	
				4,80,000		4,80,000		4,80,000		4,82,400	4,83,127		2,43,958	
		Establishment.												
156	156	Inspectors ...	2,95,800		2,95,800		2,95,800		2,95,800		8,12,604		4,26,890	*Vide* detailed explanatory statement by the Inspector-General of Police annexed.
897	899	Sub-Inspectors ...	5,87,400		5,87,400		5,87,400		5,86,440					
2,367	2,366	Head-constables	19,01,340		19,01,340		19,02,455		18,98,869		18,08,807		9,31,685	
19,232	19,256	Constables ..												
		Salt Preventive Police in Orissa	26,629		26,629		26,629		27,137					This amount has been estimated by the Inspector-General of Police to be the actual cost as proposed for the manufacturing season for 1885-86.
		Batta allowance to constables ...	15,000		15,000		15,000		11,000					The Inspector-General explains the increase to be due to provision having been made for the extension of scheme for batta allowance.
3	4	European constables	4,320		4,320		4,320		3,360		2,789		1,753	For difference see detailed explanatory statement by the Inspector-General of Police.
32	32	Mounted constables	9,492		9,492		9,492		9,600		9,466		4,712	

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GRANT 20.—POLICE.—*continued.*

Details.	Numbers 1884-85.	Numbers 1885-86.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
DISTRICT EXECUTIVE FORCE.—*continued.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—contd.														
Hospital establishments ...			15,906		15,906		15,906		17,394		1,12,994		64,321	The decrease is owing to the reduction of compounders in police hospitals.
Clerks and servants			1,09,826		1,03,319		1,03,319		1,02,946					The increase of Rs. 373 is due to annual increments. Provision for Rs. 6,507 has been made by the Inspector-General for the proposed increase to the office establishment of District and Assistant Superintendents now pending before Government, but this estimate has been struck out for want of sanction.
Fixed boat establishment ...			73,986		73,986		73,986		73,986		62,499		31,235	The Inspector-General states that the amount represents the sum sanctioned by Government from time to time. If a steam-launch is sanctioned for Dacca, the amount will have to be increased.
Temporary establishment ...			.....		.....		.....		.....		447		.....	
				30,39,699		30,33,192		30,39,307		30,26,532	28,09,606		14,60,596	
						35,13,192		35,19,307		35,08,932				
Deduct probable savings ...						2,13,192		2,19,307		2,67,519				
				35,19,699		33,00,000		33,00,000		32,41,413	32,92,733		17,04,554	
Contingent Charges.														
Good-conduct money			22,045		20,000		20,000		18,000		13,101		7,069	The increase is explained by the Inspector-General to be due to the increase in the number of men entitled to draw this allowance subject to the limit of 10 per cent. of the force.
Purchase of accoutrements ...			6,000		6,000		6,000		6,000		2,560		6,446	
Purchase of clothing			1,55,000		1,50,000		1,50,000		1,50,000		1,46,302		11,447	Reduced with reference to actuals. This amount includes Rs. 5,000 provided by the Inspector-General for the purchase of boots.
Charges for European stores ...			.....		.....		.....		.....		.....		.....	
Escorts			40,000		40,000		40,000		30,000		34,980		18,085	
Compensation for land taken for police buildings			2,500		2,500		2,500		2,500		608		3,462	
Petty repairs up to Rs. 1,000 ...			65,000		60,000		58,000		65,000		61,626		15,529	Reduced with reference to actuals for 1883-84.
Petty construction up to Rs. 1,000...			50,000		50,000		50,000		30,000		45,363		10,452	The Inspector-General states an increase has been shown under this head as many police buildings require re-construction. The grant for 1884-85 having been found inadequate, many requisitions for new buildings have been kept back for the next year.
Rewards to informers			15,000		10,000		10,000		15,000		8,668		4,744	Reduced with reference to actuals of 1883-84 and of six months of 1884-85.
Cost of medical stores			4,000		4,000		4,000		4,000		145		.....	
Cost of ordnance stores ...			4,000		4,000		4,000		4,000		6,019		5,439	
Repairs and stores for steamers and schooners			12,500		12,000		12,500		12,500		15,325		2,033	
Purchase of tents			12,000		10,000		10,000		12,000		7,611		789	Reduced with reference to actuals for 1883-84.
Books and publications ...			.....		.....		.....		.....		.....		6	
Rent of land and buildings ...			9,000		9,000		9,000		7,496		8,060		2,858	
Service telegrams			1,600		1,400		1,500		1,380		1,164		770	
Cost of photographs			1,000		1,000		1,000		1,000		4		.....	
Cost of supply of new arms to the police			40,000		40,000		40,000		40,000		.....		.....	
Rewards for marksmanship ...			1,000		1,000		1,000		1,000		180		96	
Other miscellaneous charges ...			.....		.....		.....		.....		10,601		1,136	
Contract contingencies.														
		Rs.												
Hot-weather charges		5,360												
Tour charges ...		1,679												
Other office expenses		11,983												
Purchase of furniture		7,390												
Repair of tents and furniture ...		2,584												
Oil for lighting police stations, &c. ...		23,209												
Country medicines ...		1,822												
Repair of arms and accoutrements ...		1,226	96,122		96,100		96,100		81,800		80,776		37,816	
Feed and keep of elephants and mules...		1,209												
Temporary boat establishment ...		27,964												
Repairs and stores for boats		4,660												
Other miscellaneous charges		7,042												
				5,36,767		5,17,000		5,22,600		4,81,676	4,43,093		1,28,177	
Total ...				40,56,466		38,17,000		38,22,600		37,23,089	37,35,826		18,32,731	

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GRANT 20.—POLICE—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE.—*continued.*												
Travelling Allowance.												
Travelling allowance of officers. Travelling allowance for joining appointments ... ... Travelling allowance of establishment		1,00,000		90,000		80,000		75,000	81,669		32,762	Reduced with reference to actuals for 1883-84.
Postage Charges.												
Service postage stamps ...		33,000		33,000		33,000		30,000	30,795		16,118	Increased with reference to actuals for six months of 1884-85.
				39,40,000		39,35,000						
Deduct Provincial Railway Police		.....		16,000		37,067						
Total District Executive Force.		41,89,466		39,24,000		38,98,533		38,28,089	38,48,290	38,65,000	18,81,611	
RAILWAY POLICE.												
Government contribution to East Indian Railway ...	23,020		.....		23,020			51,300	38,243			
Eastern Bengal State Railway	60,663		.....		39,883						11,930	The provision for East Indian Railway Police and Eastern Bengal Railway Police has been transferred to "Imperial" under provisions of Government of India, Financial Department, No. 3023, dated 3rd September 1883. No details are given as to how much has been expended under the latter head during 1884-85, or what it consists of, and the Inspector-General of Police should be called upon to give a proper detailed budget.
Northern Bengal State Railway	.....		.....		17,550						6,158	
Tirhoot State Railway ...	15,788		.....		15,788							
Darjeeling-Himalayan Railway	.....		.....		3,230							
Nalhati State Railway ...	499		16,000		499							The Inspector-General explains that the estimates of police for the Nalhati and Tirhoot State Railways (Provincial) have hitherto been shown with the district police, but are now shown separately in accordance with some proposal before Government; in the absence of sanction as a separate charge, I enter it here by deducting a similar sum from the district charges. A revised detailed budget for these charges, and the districts in which they are at present shown, should be called for.
Total Railway Police ...		99,970		16,000		99,970		51,300	38,243			
Imperial						62,903				48,000	18,088	
Provincial						37,067						
MUNICIPAL POLICE.												
Inspectors and sub-inspectors	.....		.....		.....		.....		.....			
Head-constables and constables	.....		.....		.....		.....		.....			
European constables	.....		.....		.....		.....		.....			
Clerks and servants	.....		.....		.....		.....		.....			
Good-conduct money	.....		.....		.....		.....		.....			
Purchase of clothing	.....		.....		.....		.....		.....			
Office expenses and miscellaneous	.....		.....		.....		.....		.....			
Government contribution for police in minor municipalities	.....	33,632	.....	33,632	.....	33,632	.....	34,665	10,364		15,472	
Total ...		33,632		33,632		33,632		34,665	10,364	33,000	15,472	
VILLAGE POLICE.												
Pay of khas mehal chowkidars	1,12,535		99,345		99,345		86,563		88,652		51,593	
Contingencies	718		655		655		437		5,961		1,417	
		1,13,253		1,00,000		1,00,000		87,000	94,613	98,000	53,010	
SPECIAL POLICE.												
CHITTAGONG FRONTIER POLICE.												
NUMBERS. 1884-85. / 1885-86. — *Establishment.*												
7 / 7 Subadar-majors and subadars ..	8,040		8,040		8,040		8,040		19,553		8,922	
... / ... Inspector, first grade	.....		.....		.....		.....					
6 / 6 Jemadars ...	3,600		3,600		3,600		3,600					
38 / 38 Havildars ...	8,340		8,340		8,340		8,340					
596 / 596 Naibs, buglers, and privates ...	71,820		71,820		71,820		71,820		62,290		32,401	
Civil hospital assistants, head clerks and servants	2,400		2,400		2,400		2,436		3,118		1,540	
Dâk establishment ...	3,072		3,036		4,320		2,126		4,777		1,570	
Commissariat ditto ...	1,860		1,860		1,860		1,860		1,666		798	The Inspector-General states that, as the dâk establishment of the Chittagong Hill Tracts is under revision, an increased provision has been made.
Land transport ditto ...	5,796		4,164		5,796		4,164		2,664		1,924	
Boat ditto ...	1,404		1,400		1,400		1,404		.....		.....	
Proposed addition to the force	.....		.....		.....		.....		.....		.....	
Proposed amount for labour in opening out roads	6,000		6,000		6,000		6,000		.....		.....	
		1,12,332		1,10,660		1,13,576		1,09,790	94,068		47,155	
Contingent Charges.												
Good-conduct money	660		500		500		500		509		240	
Clothing	4,000		4,000		4,000		4,000		10,256		3,509	
Rewards	94		50		50		50		25		.....	
Petty construction and repairs up to Rs. 1,000	8,831		6,000		8,000		5,000		6,548		1,510	
Ordnance stores	1,500		1,500		1,500		1,500		4,135		1,735	
Cost of medical stores	500		500		500		500		277		.....	
Purchase of elephants, boats, and mules	.....		5,000		10,800		5,000		11,045		154	

GRANT 20.—POLICE—*concluded.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
SPECIAL POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHITTAGONG FRONTIER POLICE—*continued.*												
Contingent Charges—contd.												
Purchase of accoutrements ...	.....		.....		.....		.....		.....		.....	
Ditto of tents and furniture	.....		.....		.....		.....		365		.....	
Cost of supplying, conveying, loss, &c., of provisions ...	34,000		34,000		34,000		34,000		43,997		10,543	
Escorts	162		100		100		100		40		59	
Gear of baggage animals ...	1,000		244		1,000		244		.....		.....	
Service telegrams	23		36		36		35		5		21	
Cost of warm coats	.....		.....		.....		4,000		.....		.....	
Cost of boots	5,050		5,050		5,050		.....		.....		.....	
Other miscellaneous charges ...	447		400		400		.....		3,225		35	
Contract Contingencies.												
	Rs.											
Hot-weather charges ...	90											
Other office expenses ...	3,483											
Oil for lighting police stations	345											
Country medicines ...	213											
Repair of arms and accoutrements ...	324											
Boats, elephants and mules	6,390	14,684	14,660		14,660		11,881		11,935		8,572	
Repairs and stores for boats	24											
Purchase of furniture...	186											
Repairs of tents and furniture	29											
Working allowance ...	3,600											
Other miscellaneous charges												
		70,951		72,040		72,790		66,810	92,362		26,378	
Travelling Expenses.												
Travelling allowance		3,131		2,000		2,000		2,000	223		198	Although the actuals of the present and past years admit of a much smaller estimate, Rs. 2,000 have been provided with reference to increased rate of allowance under the Travelling Allowance Code.
Postage Charges.												
Service postage stamps ...		300		300		300		100	99		115	Increased with reference to the actuals for six months of 1884-85.
Total Chittagong Frontier Police		1,86,714		1,85,000		1,83,672		1,78,700	1,87,752		73,846	
SPECIAL POLICE UNDER SECTIONS 13, 14 AND 15 OF ACT V OF 1861.												
Cost of Police Guards supplied to private individuals and corporate bodies		22,000		19,000		15,000		22,000	5,388		3,802	
		2,08,714		2,04,000		2,03,672		2,00,700	1,92,140		77,648	
Deduct probable savings ...		.....		10,000		10,000		10,700				
Total Special Police ...		2,08,714		1,94,000		1,93,672		1,90,000	1,92,140	1,90,000	77,648	
COLLECTION OF CATTLE-TRESPASS FINES.												
POUNDS.												
Clerks	8,694				8,694		8,574					The increase is due to an additional allowance of Rs. 120 to the pound-keeper at Balasore, under orders of the Commissioner of the Orissa Division.
Pound-keepers	16,026		8,694 16,026		16,026		19,448		22,052		10,803	The decrease is due to farming out of greater number of pounds than in previous years.
Servants	1,008				1,008		1,044					
Postage stamps	285		1,008		285		235		125		141	
Ground rent	191		285		191		191		65		160	
Petty construction and repairs	7,655		191		7,000		6,000		5,310		3,361	The increased provision is necessary for the Magistrate of Nuddea for construction of sheds in 81 houses.
Other contingencies	2,374		7,000		1,000		1,500		656		348	
Travelling allowances	.....		1,000		.....		.....		137		57	
		36,233	.....	34,204		34,204		36,992	28,345		14,870	
Deduct probable savings ...				4,204		4,204		4,992				
Total collection of Cattle-trespass Fines		36,233		30,000		30,000		32,000	28,345	28,000	14,870	
STEAM-BOILER INSPECTION ESTABLISHMENT.												
Engineers and inspectors ...	11,400				11,400		11,400					
Clerks and servants	1,896		11,400 1,896		1,896		1,896		13,296		7,756	
		13,296		13,296		13,296		13,296	13,296		7,756	
Fees to Commissioners	1,040				1,000		1,000		900		480	
Office and ground rent	420		1,000		420		420		385		210	
Miscellaneous	744		420		744		744		645		429	
Service postage stamps... ...	.....		744		.....		.....		.....		.....	
		2,204	.....	2,164		2,164		2,164	1,930		1,119	
Travelling Expenses.												
Travelling allowances		1,700		1,000		1,000		1,540	483		640	The estimate under this head is reduced with reference to the actuals of the current and preceding years.
		17,200		16,460		16,460		17,000				
Deduct probable savings ...		.....		460		460		1,000				
Total Steam-boiler Inspection Establishment ...		17,200		16,000		16,000		16,000	15,700	16,000	9,515	
REFUNDS		.....		6,000		6,000		6,000	2,490	4,000	2,398	

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BUDGET ESTIMATE FOR 1885-86.

Explanation of the increase and decrease of Police Force in the Budget Estimate for 1885-86 as compared with that for 1884-85.

CONSTABLES.

Beerbhoom.

INCREASE.	Rs. A. P.	Rs. A. P.	DECREASE	Rs. A. P.	Rs. A. P.
1 1st grade constable at ...	8 11 6×12=	104 10 0	1 2nd grade constable at ...	7 12 0×12=	93 0 0
1 2nd ditto at ...	7 12 0×12=	93 0 0	1 3rd ditto at ...	6 12 6×12=	81 6 0
1 3rd ditto at ...	6 12 6×12=	81 6 0	1 4th ditto at ...	5 13 0×12=	69 12 0
1 4th ditto at ...	5 13 0×12=	69 12 0			
4		348 12 0	3		244 12 0
Vide Government order No. dated the			*Vide* Government order No. dated the		

Midnapore.

			1 2nd grade constable at	7 12 0×12=	93 0 0
			2 3rd grade constables at Rs 6-12-6 each ...	13 9 0×12=	162 12 0
			2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
			5		395 4 0
			Vide I. G's No 6640, dated the 19th April 1884. Jail reduction.		

Howrah.

4 1st grade constables at Rs -8-11 6 each	34 14 0×12=	418 8 0	3 1st grade constables at Rs. 8-11-6 each .	26 2 6×12=	313 14 0
7 2nd grade constables at Rs 7-12 each ...	54 4 0×12=	651 0 0	5 2nd grade constables at Rs. 7-12 each ...	38 12 0×12=	465 0 0
35 3rd grade constables at Rs. 6-12-6 each ..	239 5 6×12=	2,848 2 0	22 3rd grade constables at Rs. 6-12-6 each ...	149 3 0×12=	1,790 4 0
46		3,917 10 0	30		2,569 2 0
Vide Government order No 1815J—D, dated the 7th August 1884.			*Vide* Government order No. 1815J—D, dated the 7th August 1884.		

24-Pergunnahs.

20 1st grade constables at Rs. 8 11-6 each ...	174 6 0×12=	2,092 8 0	14 3rd grade constables at Rs. 6-12-6 each ...	94 15 0×12=	1,139 4 0
Vide Government order No. 1728J—D, dated the 4th August 1884.			*Vide* Government order No. 1728J—D, dated the 4th August 1884		
3 2nd grade constables at Rs. 7-12 each ...	23 4 0×12=	279 0 0	3 2nd grade constables at Rs. 7 12 each ...	23 4 0×12=	279 0 0
Vide Government order No 684J—D, dated the 17th May 1884.			*Vide* I. G's No. 14455, dated the 5th December 1884.		
3 3rd grade constables at Rs. 6-12-6 each ...	20 5 6×12=	244 2 0	3 3rd grade constables at Rs. 6-12-6 each ...	20 5 6×12=	244 2 0
26			20		
Vide Government order No 825, dated the 28th May 1884.					

Nuddea.

10 4th grade constables at Rs 5-13 each ...	58 2 0×12=	697 8 0
Vide Government order No. 2722J—D, dated the 20th September 1884.		

Jessore.

4 4th grade constables at Rs. 5-13 each ...	23 4 0×12=	279 0 0
Vide Government order No 579J—D, dated the 10th May 1884.		

Moorshedabad.

			4 4th grade constables at Rs 5-13 each ...	23 4 0×12=	279 0 0
			Vide I G's No. 15972, dated the 20th December 1884. Abolition of Budilha outpost.		

Dinagepore.

1 1st grade constable at ...	8 11 6×12=	104 10 0
1 2nd ditto at ...	7 12 0×12=	93 0 0
1 3rd ditto at ...	6 12 6×12=	81 6 0
2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
5		418 8 0
Vide Government order No 1820J—D, dated the 11th May 1884.		

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CONSTABLES—*contd.*

Backergunge.

INCREASE.	Rs. A. P.	Rs. A. P.	DECREASE.	Rs. A. P.	Rs. A. P.
3 4th grade constables at Rs. 5-13 each ...	17 7 0×12=	209 4 0			
Vide Government order No. 752, dated the 22nd May 1884.					

Patna.

			2 3rd grade constables at Rs. 6-12-6 each ...	13 9 0×12=	162 12 0
			2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
			4		
			Vide I. G's No. 1957, dated the 14th July 1884. In consequence of the amalgamation of Patna and Gya State Railway with the Government Railway Police, East Indian Railway.		

Gya.

			4 3rd grade constables at Rs 6-12-6 each ...	27 2 0×12=	325 8 0
			12 4th grade constables at Rs. 5-13 each ...	69 12 0×12=	837 0 0
			16		1,162 8 0
			Vide I. G's No. 9826, dated the 30th May 1884. Amalgamation of Patna and Gya State Railway with the Government Railway Police, East Indian Railway.		

Mozufferpore.

6 4th grade constables at Rs. 5-13 each ...	34 14 0×12=	418 8 0			
Vide Government order No. 2988J, dated the 19th December 1884.					

Durbhunga.

4 4th grade constables at Rs. 5-13 each ...	23 4 0×12=	279 0 0	4 3rd grade constables at Rs. 5-13 each ...	27 2 0×12=	325 8 0
Vide Government order No. 2714J, dated the 4th December 1884.			*Vide* I. G's No. 3653T, dated the 10th October 1884. Removal of the pay office of Tirhoot State Railway to Mozufferpore.		
1 3rd grade constable at ...	6 12 6×12=	81 6 0			
3 4th grade constables at Rs. 5-13 each ...	17 7 0×12=	209 4 0			
8		569 10 0			
Vide Government order No 2937J—D, dated the 1st October 1884.					

Sarun.

			1 3rd grade constable at ...	6 12 6×12=	81 6 0
			2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
			Vide I. G's No. 6613, dated the 13th April 1884. Reduction of Gopalgunge Hajut.		
			4 4th grade constables at Rs. 5-13 each ...	23 4 0×12=	279 0 0
			7		499 14 0
			Vide Government order No. 1723J—D, dated the 2nd August 1884.		

Chumparun.

16 4th grade constables at Rs. 5-13 each ...	93 12 0×12=	1,116 0 0
Vide Government order No. 440J—D, dated the 3rd May 1884.		

Monghyr.

2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
Vide Government order No. 576J—D, dated the 10th May 1884.		
7 4th grade constables at Rs. 5-13 each ...	40 11 0×12=	488 4 0
9		627 12 0
Vide Government order No. 1340J—D, dated the 26th June 1884.		

CONSTABLES—*concluded.*

Bhagulpore.

INCREASE.	Rs. A. P.	Rs. A. P.	DECREASE.	Rs. A. P.	Rs. A. P.
			1 2nd grade constable at ...	7 12 0×12=	93 0
			1 3rd ditto at ...	6 12 6×12=	81 6 0
			2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0
			4		313 14 0
			Abolition of Soopul Lock-up. I. G's No. 7486, dated the 15th May 1884.		

Purneah.

			1 3rd grade constable at ...	6 12 6×12=	81 6 0
			1 4th ditto at ...	5 13 0×12=	69 12 0
			2		151 2 0
			Reduced on the completion of Arrareah cutchery building from the 24th April 1884.		

Lohardugga.

2 4th grade constables at Rs. 5-13 each ...	11 10 0×12=	139 8 0			
Vide Government order No. 1277J, dated the 17th March 1884.					

Note.—The pay of the head-constables and constables shewn in last year's budget estimate, including the superannuation fund deduction, should be Rs. 18,99,312-4, and not Rs. 18,98,869 as sanctioned. Hence the discrepancies in the amount of pay of head-constables and constables between the years 1884 85 and 1885 86.

The pay of mounted constables, including the superannuation fund deduction, should be Rs. 9,492, and not Rs. 9,600 as sanctioned for the year 1884-85.

COST OF SALT PREVENTIVE ESTABLISHMENT IN ORISSA.

	Rs. A. P.
Decrease in cost	508 4 10

Abstract of Increase and Decrease.

	Rs. A. P.		Rs. A. P.
European constable	960 0 0	Sub-inspectors	3,240 0 0
Sub-inspectors	4,200 0 0	Head-constables	1,530 0 0
Head-constables	1,220 10 0	Constables	7,905 0 0
Constables	11,357 10 0		
Total ...	17,738 4 0	Total ...	12,675 0 0
Deduct decrease in the cost of sub-inspectors, head-constables and constables	12,675 0 0		
Total increase ...	5,063 4 0		
Deduct decrease in cost of Salt Preventive establishment in Orissa	508 4 10		
Net increase over the budget estimate for the current year	4,554 15 2		

BUDGET ESTIMATE FOR 1885-86.

Explanation of the increase and decrease of police force in the estimate for 1885-86 as compared with that for 1884-85.

EUROPEAN CONSTABLE.

24-*Pergunnahs.*

INCREASE.	Rs A. P.	Rs. A. P.	DECREASE.	Rs. A. P.	Rs. A. P.
1 European constable at ...	80 0 0×12=	960 0 0			
Vide Government order No. 1728J—D, dated the 4th August 1884.					

SUB-INSPECTORS.

Hooghly.

1 3rd grade sub-inspector at	60 0 0×12=	720 0 0	1 2nd grade sub-inspector at	70 0 0×12=	840 0 0
Vide paragraph 497 of the *Police Gazette*, dated the 20th March 1884.			*Vide* paragraph 497 of the *Police Gazette*, dated the 20th March 1884.		

Howrah.

1 4th grade sub-inspector at	50 0 0×12=	600 0 0	1 5th grade sub-inspector at	80 0 9×12=	360 0 0
Vide Government order No. 1815J—D, dat d the 7th August 1884.			*Vide* Government order No. 1815J—D, dated the 7th August 1884.		

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SUB-INSPECTORS—*contd.*

Nuddea.

INCREASE.	Rs. A. P.	Rs. A. P.	DECREASE.	Rs. A. P.	Rs. A. P.
1 4th grade sub inspector at *Vide* paragraph 977 of the *Police Gazette*, dated the 6th June 1884.	50 0 0×12=	600 0 0	1 3rd grade sub inspector at *Vide* paragraph 977 of the *Police Gazette*, dated the 6th June 1884.	60 0 0×12=	720 0 0

Dinagepore.

1 2nd grade sub-inspector at *Vide* paragraph 497 of the *Police Gazette*, dated the 20th March 1884.	70 0 0×12=	840 0 0	1 3rd grade sub-inspector at *Vide* paragraph 497 of the *Police Gazette*, dated the 20th March 1884.	60 0 0×12=	720 0 0

Rajshahye.

1 3rd grade sub inspector at *Vide* paragraph 977 of the *Police Gazette*, dated the 6th June 1884.	60 0 0×12=	720 0 0	1 4th grade sub-inspector at *Vide* paragraph 977 of the *Police Gazette*, dated the 6th June 1884.	50 0 0×12=	600 0 0

Sarun.

1 5th grade sub-inspector at *Vide* Government order No. 1723J—D, dated the 2nd August 1884.	30 0 0×12=	360 0 0

Lohardugga.

1 5th grade sub-inspector at *Vide* Government order No. 1277J, dated the 17th March 1884.	30 0 1×12=	360 0 0
7		4,200 0 0
5		3,240 0 0

HEAD-CONSTABLES.

Midnapore.

1 4th grade head-constable at Jail reduction. I. G's No. 6640, dated the 19th April 1884.	9 11 0×12=	116 4 0

Howrah.

1 2nd grade head-constable at 1 4th ditto at *Vide* Government order No 1815J—D, dated the 7th August 1884.	19 6 0×12= 9 11 0×12=	232 8 0 116 4 0	1 1st grade head-constable at *Vide* Government order No. 1815J—D, dated the 7th August 1884. This head-constable was shown in the last year's Budget in anticipation of Government sanction in consequence of the amalgamation of Bally Municipal Police with the regular police, but a 2nd grade head-constable was sanctioned instead of 1st grade head-constable as shown in the budget estimate for the year 1884-85.	25 0 0×12=	300 0 0

24-*Pergunnahs.*

2 2nd grade head-constables at Rs. 19-6 each ... ... *Vide* Government order No. 1728J—D, dated the 4th August 1884.	32 6 0×12=	465 0 0	1 1st grade head constable at 2 2nd grade head-constables at Rs. 14-8-6 each ... ... *Vide* Government order No. 1728J—D, dated the 4th August 1884.	25 0 0×12= 29 1 0×12=	300 0 0 348 12 0

Moorshedabad.

1 3rd grade head-constable at *Vide* I. G's No. 15272, dated the 20th December 1884. Abolition of Budrihat outpost.	14 8 6×12=	174 6 0

Gya.

1 3rd grade head-constable at *Vide* I. G's No 9826, dated the 30th May 1884. Amalgamation of Patna and Gya State Railway with the Government Railway Police, East Indian Railway.	14 8 6×12=	174 6 0

HEAD CONSTABLES—*concluded.*

Mozufferpore.

1	4th grade head-constable at *Vide* Government order No. 2988J, dated the 19th December 1884.	9 11 0 × 12 =	116 4 0

Durbhungah.

	INCREASE.			DECREASE.		
		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
1	3rd grade head-constable at *Vide* Government order No. 2714J, dated the 1st October 1884.	14 8 6 × 12 =	176 6 0			
1	4th grade head-constable at *Vide* Government order No. 2937J—D, dated the 1st October 1884.	9 11 0 × 12 =	116 4 0			

Sarun.

				1	4th grade head-constable at *Vide* Government order No. 1723J—D, dated the 2nd August 1884.	9 11 0 × 12 =	116 4 0
7		Total ...	1,220 10 0	8		Total ...	1,530 0 0

C. E. G.—Reg No. 14595C—127—3-3-85.

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FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 26TH FEBRUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2120C, dated the 15th January 1885, submitting the estimates of receipts and expenditure of the Police Department for 1885-86.

RECEIPTS.

The Accountant-General has raised the departmental estimate of receipts for 1885-86 from Rs. 6,76,240 to Rs. 6,94,700. His estimate includes a provision of Rs. 70,000, against the local estimate of Rs. 40,890, on account of "deductions from policemen for clothing," and "clothing receipts." These deductions are credited for the first time under this head during the current year. No reason has been assigned by the Accountant-General for providing for an increase on the local estimate. The estimate of the Inspector-General of Police will stand. The Accountant-General has, on the other hand, reduced the local estimate of "superannuation receipts" from Rs. 7,356 to Rs. 6,000, and of "Sale proceeds of unserviceable arms" from Rs. 10,000 to Rs. 5,000. The amount payable by the East Indian Railway Company alone, on account of pensions, is Rs. 7,092 a year. The Inspector-General's estimate of "superannuation receipts" is moderate, and is passed. The estimate of "sale proceeds of unserviceable arms" has been reduced in consequence of no arms having been sold during the past and current years. There has been considerable delay in the issue of new arms to the Police, but the Military department have recently been requested to issue early orders on the subject, and the measure will probably be shortly carried out. The local estimate of Rs. 10,000 will stand. Subject to these modifications, the Accountant-General's estimate of receipts is accepted. The total receipts will then be Rs. 6,71,946, or in round numbers, Rs. 6,72,000.

EXPENDITURE.

2. The departmental and the Accountant-General's estimates of expenditure for 1885-86 are compared in the following table with the sanctioned grants for the current year.

	Local estimate, 1885-86.	Accountant-General's estimate, 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.	Rs.
Presidency Police ...	2,94,117	2,90,000	2,79,000
Superintendence ...	1,19,644	1,19,144	1,19 300
District Executive Force...	41,89,466	39,24,000	38,28,089
Railway Police ...	99,970	16,000	51,300
Municipal " ...	33,632	33,632	34,665
Village " ...	1,13,253	1,00,000	87,000
Special " ...	2,08,714	1,94,000	1,90,000
Collection of cattle trespass fines ...	36 233	30,000	32,000
Steam-boiler inspection ..	17,200	16,000	16,000
Refunds ...	.....	6,000	6,000
Total ...	51,12,229	47,28,776	46,43,354
Add for rounding ...	.....	224	.....
Deduct for rounding ...	.....	.....	354
GRANT TOTAL	51,12,229	47,29,000	46,43,000

3. *Presidency Police.*—Under this head a provision of Rs. 1,04,556 has been made by the local officers for "contributions to the Calcutta Police" against

Rs. 96,000, the amount fixed for the current year. The Accountant-General has reduced the local estimate to Rs. 1,04,000. The increase provided by the local officers is due to the increase recently sanctioned to the strength of the European constabulary. The local estimate will stand. The Accountant-General's estimates under this head in other respects are accepted. The total grant will be Rs. 2,90,556.

4. *Superintendence.*—A sum of Rs. 33,234 has been entered for "clerks" against Rs. 32,790, the grant for the current year. The increase is on account of for increments of pay; but as there will be a saving of Rs. 600 in the salary of the Registrar, in consequence of a new man being appointed on minimum pay, the estimate will be reduced to Rs. 32,634. A provision of Rs. 2,400 has been made under this head for "tour charges for six months at Darjeeling." As the Inspector-General will have the assistance of only one or two men during the short time he will be at Darjeeling, the estimate will be reduced to Rs. 500. The estimates under the remaining sub-heads are accepted. The grant under this head will be Rs. 1,16,644.

5. *District Executive Force.*—Under the sub-head "Salaries of District and Assistant Superintendents of Police," the Inspector-General has provided Rs. 4,77,000 against Rs. 4,82,400 for the current year; but he has entered Rs. 3,000 for "five probationary Assistant Superintendents." The Accountant-General, in the absence of sanction to the appointment of probationers, has struck out this entry from the budget, but has increased the estimate of "salaries of Assistant Superintendents" by Rs. 3,000. The estimate of the Inspector-General of Police will stand subject to any orders which may eventually be passed regarding the employment of probationers. Both the Inspector-General and the Accountant-General have provided Rs. 19,01,340 for "constables and head constables" against Rs. 18,98,869 for 1884-85. The actual requirements under this sub-head amount to Rs. 19,02,455, which will stand in the budget. The Accountant-General has reduced the local estimate under "Clerks and servants" from Rs. 1,09,826 to Rs. 1,03,319. The estimate of the Inspector-General includes a provision of Rs. 6,507 on account of proposed increases to the office establishment of District and Assistant Superintendents of Police. This amount has not been passed by the Accountant-General in the absence of Government sanction, but as some increase of establishment may be required a sum of Rs. 5,000 will be provisionally entered under this head. The Accountant-General has deducted Rs. 2,13,192 as probable savings from the total estimate of Rs. 35,13,192 under "Salaries" against Rs. 2,67,519 out of the sanctioned grant of Rs. 35,08,932 for the current year. The estimate of savings may be raised to Rs. 2,19,307, and the total grant will then be placed at a round sum of Rs. 33,00,000. Under "Contingent charges" the Accountant-General's estimates for "petty repairs," and "repairs and stores of steamers and schooners," amounting to Rs. 60,000 and Rs 12,000, respectively, will be increased to Rs. 65,000 and Rs. 12,500, these being the amounts estimated by the local officers with reference to probable requirements. The provision of Rs. 1,400 for "Service telegrams" will also be increased to Rs. 1,500, the actuals during the first seven months of the current year having amounted to Rs. 770. The Accountant-General's estimate under the remaining sub-heads are accepted, except that the provision for "Travelling allowance of officers" will be reduced from Rs. 90,000 to Rs. 80,000 with reference to the actuals of the past year and those of the first six months of the current year. From the total grant under this head, the Accountant-General has deducted Rs. 16,000, being the cost of Provincial Police employed on provincialized railways, hitherto included under this head, but now separately shown under Railway Police. The actual cost of the police on these lines amounts to Rs. 37,067, and this amount will accordingly be deducted. The total grant under this head will be Rs. 38,98,533.

6. *Railway Police.*—Under this head the Inspector-General of Police has provided Rs. 23,020, and Rs. 60,663, on account of Government contributions to police employed on the East Indian Railway, and the Eastern Bengal Railway respectively. The provision for the Eastern Bengal Railway includes a sum of Rs. 20,780 for police employed on the Northern Bengal State Railway and the Darjeeling-Himalayan Railway. The actual contributions for the East Indian Railway and Eastern Bengal Railway amount to Rs. 23,020 and Rs. 39,883 respectively.

These are, under the orders of the Government of India, Imperial charges and will be adjusted in the Imperial accounts. The following provision will be made in the Provincial budget under this head :—

			Rs.
Northern Bengal State Railway	...	...	17,550
Tirhoot State Railway Police	...	...	15,788
Darjeeling-Himalayan Railway	...	...	3,230
Nalhati State Railway ...	...	...	499
	Total	...	37,067

7. *Municipal Police.*—In the Resolution on the Police Budget for 1884-85 the Lieutenant-Governor agreed to relieve the Howrah Municipality of two-thirds of its share of the cost of the police force employed in the municipality in order to enable it to provide funds for the execution of a liberal scheme of filtered water-supply. The Government contribution was accordingly raised from Rs. 11,555 to Rs. 34,665. The Accountant-General has, on the authority of that Resolution, made an increased provision for next year. The municipality has not yet submitted definite proposals regarding this scheme; but it is probable that it will do so shortly. The Accountant-General's estimate will stand.

8. *Special Police.*—Under this head a provision of Rs. 3,072 has been made by the local officers for "dâk establishment," against Rs. 2,126, the grant for the current year. The estimate is based on certain proposals made by the Inspector-General of Police for the revision of the dâk establishments in the Chittagong Hill Tracts. These proposals have been modified to a certain extent, and an establishment, costing Rs. 4,320 per annum, has been sanctioned. This amount will accordingly stand. The Accountant-General has reduced the local estimate for "Land transport establishment" from Rs. 5,796 to Rs. 4,164, and that for "Petty construction and repairs" from Rs. 8,831 to Rs 6,000. The whole question of the outposts to be maintained in the Hill Tracts is at present under consideration. The local estimate for "transport establishment" is accepted, and that for "Petty construction and repairs" will be fixed at Rs. 8,000. The whole of this latter grant will be placed at the disposal of the Commissioner of Chittagong, who is also the Inspector-General of Police, Chittagong Hill Tracts. The Accountant-General has provided Rs. 5,000 for "purchase of mules, elephants, and boats," against a similar provision for the current year. Of the 72 mules purchased for service in the Chittagong Hill Tracts, some 60 have died, and their places will have to be supplied either by other mules or by elephants. It is stated that the climate of the Hill Tracts is not suited for mules, and it is probable that elephants will in future be employed there. The estimate will be raised to Rs. 10,000. To this will be added Rs. 800 for the purchase of a boat which has been asked for by the District Superintendent of Police, Chittagong Hill Tracts. The Accountant-General has reduced the local estimate for "gear of baggage animals" from Rs. 1,000 to Rs. 244, which is the sanctioned grant for the current year. The larger amount will be needed if more animals are purchased. The local estimate is passed. A sum of Rs. 2,000 is entered under this head on account of travelling allowance. The provision will stand, but as the Hill Tracts are not now under the jurisdiction of the Inspector-General of Police, a portion of the provision made for travelling allowances under District Executive Force should be transferred to this head. The amount to be transferred should be settled by the Inspector-General of Police and the Commissioner of Chittagong. The Accountant-General's estimates under the remaining sub-heads are accepted, except that the provision made for "cost of police guards supplied to private individuals and Corporate bodies" will be reduced from Rs 19,000 to Rs. 15,000, the actuals of 1883-84 having amounted to Rs. 5,388, and during the first six months of the current year, to Rs. 3,802.

9. The Accountant-General's estimate under the heads of *Village police, Pound collections, Steam-boiler inspection* and *Refunds* are accepted.

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10 In accordance with the foregoing remarks the total grant for next year will stand as follows:—

	Grant. 1885 86.
	Rs.
Presidency Police	2,90,556
Superintendence	1,16,644
District Executive Force	38,98,533
Railway Police	37,067
Municipal „	33,634
Village „	1,00,000
Special „	1,93,672
Collection of cattle trespass fines	30,000
Steam-boiler inspection	16,000
Refunds	6,000
Total ...	47,22,106
Deduct for rounding	106
GRAND TOTAL ...	47,22,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Police; Commissioner of Police, Calcutta; Commissioners of the Presidency, Burdwan, and Chittagong Divisions; Accountant-General; and the Municipal and Judicial Departments for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 859-66.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 26th February 1885.

W LoB —Reg No 14596C—128—2-3-85.

MARINE ESTIMATES, 1885-86.

No. 2026C, dated Calcutta, the 12th December 1884.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVII.—MARINE.

RECEIPTS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores		.....		.....		.....		.....	.....	.....	.....	
Registration and other fees ...		26,912		27,000		27,000		27,000	25,533	27,000	12,939	
Pilotage receipts		8,50,000		8,50,000		8,50,000		8,50,000	8,48,717	8,50,000	3,22,080	Based upon actuals of 1883-84.
MISCELLANEOUS.												
Deductions for mess money ...	15,000		15,000		15,000		16,000		14,493	16,000	7,102	A slight decrease with reference to the actuals of the past and present year.
Contributions to life-boat establishment at Goaluudo ...	.....		300		300		300		450	300	225	
Other items	4,064		3,700		3,700		6,700		7,067	6,700	3,049	The Port Officer explains that the estimate has been reduced, as the steamer *Undaunted* is not expected to earn anything by way of hire.
		19,064		19,000		19,000		23,000				
Total ...		8,95,976		8,96,000		8,96,000		9,00,000	8,96,260	9,00,000	3,45,395	

GRANT 21.—MARINE.

EXPENDITURE.	Budget estimate, 1885-86.	Budget estimate, 1884-85.	Increase.	Decrease.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dockyards	21,675	29,150	.....	7,475	21,675	8,227	29,100	1,783	
Victualling of officers and men afloat ...	10,000	10,000	.....	.....	10,000	8,492	10,000	3,880	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	42,427	51,600	.....	9,173	42,427	37,276	51,600	15,116	
Purchase and hire of ships and vessels ...	.....	.....	.....	.....	.....	61,672	.....	.....	
Miscellaneous.									
Pilotage, pilot establishment and vessels ...	6,69,000	6,79,000	.....	10,000	6,69,000	6,61,463	6,79,000	2,97,094	
Marine establishments, Provincial	63,000	63,000	.....	.....	63,000	54,870	63,000	36,363	
Subsidies to Steam-boat Companies	35,000	35,000	.....	.....	35,000	.....	35,000	29,167	
Other miscellaneous charges	27,060	25,010	2,050	.....	27,060	37,124	25,000	13,239	
State yacht establishment	1,280	1,280	.....	.....	1,280	1,285	1,300	643	
Refunds	100	1,000	.....	900	100	58	1,000	.....	
Total ...	8,69,542	8,95,040	2,050	27,548	8,77,148	8,70,567	8,95,000	3,97,285	
Deduct for rounding	542	40	50	548	148	.....	.....	.....	
TOTAL ...	8,69,000	8,95,000	2,000	27,000	8,77,000	8,70,567	8,95,000	3,97,285	

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GRANT 21.—MARINE.

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DOCKYARDS.												
BUILDING AND REPAIR OF SHIPS.												
Personnel.												
Pilot vessels	15,073		15,073		15,073		22,177		6,438		1,423	According to estimates furnished by the Dockyard authorities.
Steamer "Undaunted" ...	5,732		5,732		5,732		5,906		1,489		71	
Steam-launch "Clytie" ...	550		550		550		687		191		2	
" " "Calcutta" ...	320		320		320		380		8		287	
Steam-launches	.....		.....		.....		.....		100		.....	
Total Dockyards ...		21,675		21,675		21,675		29,150	8,226	29,100	1,783	
VICTUALLING OF OFFICERS AND MEN AFLOAT.												
Pilot vessels	8,760		7,000		7,000		10,000		5,667		2,827	
Steamer "Undaunted"	3,000		3,000		3,000				2,818		1,053	
Steam-launch "Clytie"	.....		.....		.....				7		.....	
Total Victualling of Officers and men		11,760		10,000		10,000		10,000	8,492	10,000	3,880	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.												
BUILDING AND REPAIRS OF SHIPS.												
Material.												
Pilot vessels	20,657		20,657		20,657		22,162		20,989		7,787	Ditto ditto.
Steamer "Undaunted"	6,900		6,900		6,900		5,906		5,212		1,102	
Steam-launches	.....		.....		.....		.....		191		.....	
Steam-launch "Clytie"	740		740		740		687		343		.....	
Ditto "Calcutta" ...	430		430		430		380		190		375	
Add—Amount of loss by exchange on value of materials to be supplied by the Dockyard	.....		.....		.....		5,665		.....		.....	
Total building and repairs of ships—"Material" ...		28,727		28,727		28,727		34,800	26,925		9,264	
COAL SUPPLIED TO SHIPS AND VESSELS.												
Pilot vessels	1,200		1,200		1,200		900		1,142		700	Based on actual expenditure of past year.
Steamer "Undaunted"	12,000		12,000		12,000		15,000		8,830		5,096	
Steam-launch "Clytie"	300		300		300		500		248		55	
Ditto "Calcutta" ...	200		200		200		400		131		.....	
Ditto "Aden"	.....		.....		.....		.....		.....		.....	
Total coal supplied to ships and vessels		13,700		13,700		13,700		16,800	10,351		5,851	
Total purchase of Marine stores and coal for the building, repairs and outfit of ships and vessels ...		42,427		42,427		42,427		51,600	37,276	51,600	15,115	
PURCHASE AND HIRE OF SHIPS AND VESSELS.												
Pilot vessel "Sarsuti" ...		.....		.....		.....		.....	61,672		.....	
MISCELLANEOUS.												
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.												
Branch Pilots	49,000		49,000		48,000		49,000		48,600		26,800	
Allowance to Masters and Mate Pilots when on detached duty, sick leave, &c.	17,000		17,000		17,000		17,000		17,819		8,002	
		66,000		66,000		66,000		66,000	66,419		34,802	
Allowance to Licensed Leadsmen and Leadsmen Apprentices	19,200		19,200		19,200		19,200		20,017		9,936	
Lead-money to Licensed Leadsmen and Leadsmen Apprentices	5,000		5,000		5,000		5,000		5,032		2,631	
Pilotage allowance to Free List Pilots	3,40,000		3,40,000		3,40,000		3,30,000		3,38,607		1,36,040	Increased with reference to actuals.
Pilotage allowance to Licensed Pilots	1,40,000		1,40,000		1,40,000		1,60,000		1,40,132		66,968	Reduced with reference to actuals.
		5,04,200		5,04,200		5,04,200		5,14,200	5,03,788		2,15,575	
Pilot Vessels.												
"Colleroon"	14,724		14,724		14,724		14,724		14,576		4,941	Reduction of establishments sanctioned in Bengal Government order No. 48T.-G., dated 23rd April 1884.
"Cassandra"	14,724		14,724		14,724		14,724		15,381		8,081	
"Chinsurah"	.....		.....		.....		.....		116		.....	
"Sarsuti"	14,724		14,724		14,724		14,724		5,251		6,198	
Steamer "Undaunted" ...	27,394		27,394		25,000		28,128		27,821		12,761	
Extra crew for pilot vessels ...	4,128		4,128		4,128		4,128		4,029		2,576	
Contingencies	200		200		200		200		.....		.....	
		75,894		75,894		73,500		76,628	67,174		34,357	

GRANT 21.—MARINE—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
MISCELLANEOUS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS—*contd.*												
Mess, Passage and Miscellaneous.												
Mess money of pilots	16,000		16,000		16,000		16,000		17,652		10,141	
Passage money of pilots ...	2,000		2,000		2,000		2,000		2,113		141	
Miscellaneous	600		600		600		600		298		10	
Value of medical stores ...	.....		.....		.....		.....		10		.....	
		18,600		18,600		18,600		18,600	20,073		10,292	
Surgeon at the Sandheads ...		4,320		4,320		4,320		4,320	4,009		2,068	
Total ...		6,69,014		6,69,014		6,66,620		6,79,748				
Deduct for rounding		.....		14		14		748				
Total Pilotage, Pilot Establishment, &c.		6,69,014		6,69,000		6,66,606		6,79,000	6,61,463	6,79,000	2,97,094	
MARINE ESTABLISHMENTS.												
PROVINCIAL PORT OFFICER'S DEPARTMENT.												
Salaries.												
Salary of Port Officer with house rent.		16,800		16,800		16,800		16,800	8,800		10,124	
Establishment.												
Chief Clerk and Registrar ...	4,800		4,800		4,800		4,800		14,183		8,990	Includes pay of lascar watchman to look after the stores in the Tolly's Nullah premises, sanctioned in Bengal Government order No. 411T—G. dated 21st May 1884.
Clerks and servants	9,372		8,076		8,076		7,932					
		14,172		12,876		12,876		12,732	14,183		8,990	The local estimate provides for the pay of a wreck chart clerk, which has been excluded from the estimate, as the expenditure is debitable to Imperial revenues under orders of the Government of Bengal, General Department, Marine, No. 539, dated 8th March 1884.
Contingent Charges.												
Office rent	5,229		5,229		5,229		5,741		5,741		3,518	Reduction is due to the two rooms given up to the Port Commissioners.
Office expenses and miscellaneous	2,500		2,500		2,500		2,500		1,120		874	
Service postage stamps	300		300		300		300		287		119	
Dockyard services and supplies—value of mathematical stores	300		300		300		300		83		342	
Travelling allowances	400		400		400		400		364		.....	
		8,729		8,729		8,729		9,241	7,595		4,853	
Total Port Officer's Department		39,701		38,405		38,405		38,773	30,578		23,967	
Marine Court.												
Judge	2,400		2,400		2,400		2,400		2,355		1,200	
Contingencies	200		200		200		200		328		88	
Total Marine Court ...		2,600		2,600		2,600		2,600	2,683		1,288	
SHIPPING MASTER.												
Salaries.												
NUMBER. 1884-85. 1885-86.												
1 1 Deputy Shipping Master ...	7,200		7,200		7,200		7,200					
1 1 Assistant Shipping Master ...	4,800		4,800		4,800		4,800					
		12,000		12,000		12,000		12,000	12,000		6,000	
Establishment.												
Office establishment ... ... Servants		4,488		4,488		4,488		4,444	4,391		2,585	Annual increment of the cashier.
Examiners paid out of examination fees		2,500		2,500		2,500		2,000	2,359		982	Increased with reference to actuals, 1883-84.
Contingent Charges.												
House rent	2,400		2,400		2,400		2,400		2,400		1,200	
Contingencies	760		500		500		400		168		136	The purchase of almirahs to keep records is required.
Petty construction and repairs	.....		.....		.....		.....		.....		.....	
		3,160		2,900		2,900		2,8 0				

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GRANT 21.—MARINE—*concluded.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
MISCELLANEOUS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SHIPPING MASTER—*contd.*												
Travelling expenses.												
Travelling allowances		360		540		540		540	360		180	
Postage Charges.												
Service postage stamps ...		60		60		60		30	31		25	Increase of correspondence.
Total Shipping Master ...		22,568		22,488		22,488		21,814	21,709		11,108	
Total ...		64,869		63,493		63,493		63,187				
Deduct for rounding ...		.....		493		493		187				
Total Marine Establishment, Provincial		64,869		63,000		63,000		63,000	54,970	63,000	36,363	
SUBSIDIES TO STEAM-BOAT COMPANIES		.....		35,000		35,000		35,000		.....	29,167	
OTHER MISCELLANEOUS CHARGES.												
Mooring hire	14,286		14,286		14,286		14,286		14,286		7,143	
Harbour Master's fees	1,500		1,500		1,500		1,500		862		235	
Life-boat establishment at Goalundo	.....		820		820		820		774		387	
Shipping fees and sundries ...	550		550		550		500		514		271	
Allowance to Port Commissioners for collecting pilotage bills	2,800		2,800		2,800		2,800		2,800		2,800	
Tidal semaphore at False Point	.....		300		300		300		496		24	
Fees to masters of merchant vessels for sitting on Courts of Enquiry	500		500		500		500		493		575	
Contributions to Port Funds	.....		.....		10,000		.....		.....		.....	
Rent, &c., of land for storing anchors	1,260		1,260		1,260		1,260		6,000		.....	
Miscellaneous	1,964		1,964		1,964		1,964		9,819		1,174	
Establishment of the boat-shed at Orphangunge	144		.....		.....		.....		.....		.....	Provided for under Port Officer's establishment.
SMALL BOATS.												
Construction of two spare boats for service at the Sandheads...	1,000		1,000		1,000		.....		.....		.....	Sanctioned in Bengal Government order No. 2425T—G, dated 10th October 1884.
Fencing the land at Orphangunge	1,000		1,000		1,000		.....		.....		.....	Sanctioned in Bengal Government order No. 1530, dated 10th November 1884.
Port Officer's steam-launch "Calcutta."												
Wages of crew	1,080		1,080		1,080		1,080		1,080		630	
Total other miscellaneous charges		26,084		27,060		27,060		25,010	37,124	60,000	13,239	
STATE YACHT ESTABLISHMENT.												
Establishment of the steam-launch "Clytie"		1,280		1,280		1,280		1,280	1,285	1,300	643	
Total State yacht establishment		1,280		1,280		1,280		1,280	1,285	1,300	643	
Refunds		.....		100		100		1,000	58	.....	.....	Reduced with reference to the actuals.
Total Refund ...		.....		100		100		1,000	58	1,000	.....	

W. LeB.—Reg. No. 11090C—104—13-1-85.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20260, dated the 12th December 1884, submitting the Estimates of Provincial Receipts and Expenditure of the Marine Department for 1885-86.

RECEIPTS.

The local estimate of receipts for 1885-86 amounts to Rs. 8,95,976 against Rs. 9,00,000, the sanctioned estimate for the current year. The decrease is under "Miscellaneous," and has been attributed to the fact that there will be no receipts from hire of the *Undaunted*. But there have been no receipts from this source during 1884-85, and no provision for them was made in the budget for that year. The Accountant-General's estimate of Rs. 8,96,000 in round numbers is, however, accepted with reference to the actuals of 1883-84, which aggregated Rs. 8,96,260.

EXPENDITURE.

2. The estimate of expenditure for the current year was originally placed at Rs. 8,95,000. A grant of Rs. 12,000 was subsequently made to the Balasore Port Fund to be adjusted under this head, and the total grant for the department for 1884-85 was fixed, in the Resolution of the 30th August last, at Rs. 9,07,000. The Accountant-General's estimates of expenditure for 1885-86 are compared in the following table with the grants for 1884-85 and the actuals of 1883-84 :—

	Estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Dockyards—Buildings and repairs of ships ...	21,675	29,150	8,227
Purchase of marine stores for ditto ..	28,727	34,800	26,925
Purchase of coals for ditto	13,700	16,800	10 351
Victuals for crews	10,000	10,000	8,492
Purchase and hire of ships and vessels ...	.....	....	61,672
Pilotage, pilot establishments and vessels ...	6,69,000	6,79,000	6,61,463
Marine establishment (Provincial) ...	63,000	63,000	54,970
Subsidies to Steam-boat Companies ...	35,000	35,000	.....
Other miscellaneous charges	27,060	37,010	37,124
State yacht establishments	1,280	1,280	1,285
Refunds	100	1,000	58
	8,69,542	9,07,040	8,70,567
Deduct for rounding ...	542	40	... ..
Total ...	8,69,000	9,07,000	8,70,567

3. The estimate under the first three heads amounts to Rs. 64,102 against Rs. 80,750, the sanctioned grant for the current year. The estimate has been framed with reference to the actual requirements of the department, and is accepted.

4. A sum of Rs. 10,000 is provided for *victuals for crews*, against Rs. 8,492, the actuals of 1883-84. Increased provision has been made for the *Undaunted*. The Accountant-General's figure will stand.

5. *Pilotage, pilot establishments and vessels.*—The estimate under this head amounts to Rs. 6,69,000, against Rs. 6,79,000, the grant for the current year. The estimate provides, with reference to the actuals of 1883-84, for a decrease of Rs. 20,000 under pilotage allowance to Licensed Pilots against an increase of Rs. 10,000 under pilotage allowance to Free List Pilots. The Accountant-General's estimate for establishment on account of the *Undaunted* amounts to Rs. 27,394. In Government order No. 48T—G, dated the 23rd April 1884, a reduction to the extent of Rs. 302 per mensem, or Rs. 3,624 per annum, was made in the establishment of this steamer. Against this reduction there has been an increase of Rs. 600 per annum recently

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sanctioned by the Secretary of State, as a personal allowance to Mr. Beresford. Some provision is also necessary for temporary hands when the *Undaunted* is ordered to proceed to sea. A sum of Rs. 25,000 in round numbers will be sufficient, and this amount will stand in the budget. The Accountant-General's estimate in other respects is accepted.

6. *Marine Establishment, Provincial.*—The Accountant-General has reduced the local estimate under this head from Rs. 64,869 to Rs. 63,000, the grant sanctioned for the current year. The local estimate provides for the pay of a wreck chart clerk, but the provision has been struck out of the budget by the Accountant-General, as the charge is debitable to Imperial revenues. The Accountant-General has also made some slight changes in the local estimates under contingencies and travelling allowance, and has deducted nearly Rs. 500 from the total estimate to bring it to a round sum. The Accountant-General's figure will stand.

7. *Subsidies to Steam Boat Companies.*—The entry of Rs. 35,000 under this head represents the annual contribution to Messrs. MacNeill and Company for the steam-service between Dhubri and Debrughur, and will stand.

8. *Other miscellaneous charges.*—The expenditure under this head has been estimated at Rs. 27,060 for 1885-86 against Rs. 37,010 for the current year. The estimate for next year includes a provision of Rs. 1,000 for the construction of two spare boats for service at the Sandheads, and Rs. 1,000 for fencing the ground at Orphangunge for marine stores, but no provision has been made for grants to Port Funds. The Balasore Port Fund is still insolvent and may require some aid from Provincial Funds to meet the excess of expenditure over its receipts. A sum of Rs. 10,000 will be provided on this account, and the Accountant-General's estimate will be raised to Rs. 37,060.

9. The Accountant-General's estimates under the heads of "*State Yacht establishments*" and "*Refunds*," amounting to Rs. 1,280 and Rs. 100 respectively, are accepted.

10. In accordance with the foregoing remarks the grant for 1885-86 will stand at Rs. 8,77,000, thus—

	Grant for 1885-86.
	Rs.
Dockyards—Building and repairs of ships	21,675
Purchase of marine stores for ditto	28,727
Purchase of coals for ditto	13,700
Victuals for crews	10,000
Pilotage, &c.	6,66,606
Marine establishments	63 000
Subsidies to Steam-boat Companies	35,000
Other miscellaneous charges	37.060
State yacht establishments	1,280
Refunds	100
Total	8,77,148
Deduct for rounding	148
	8,77,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta, to the Accountant-General, to the Board of Revenue, and to the General Department for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 3-6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th January 1885.

H. P.—Reg. No. 11903C—104—12-1-85.

ANNUAL ESTIMATE, EDUCATION DEPARTMENT, 1885-86.

No. 2095C, dated Calcutta, the 8th January 1885.

Memo. by E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XIX—Education.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FEES, GOVERNMENT COLLEGES.												
Fees and fines, general classes	1,40,000		1,40,000		1,40,000		1,40,000		1,38,806		66,353	
Ditto, law classes ...	9,000		9,000		9,000		11,000		11,213		6,987	Reduced estimate due to the abolition of the Law classes of the Presidency College.
		1,49,000		1,49,000		1,49,000		1,51,000		1,50,000		
FEES, GOVERNMENT SCHOOLS.												
Fees and fines, High Schools...	2,80,000		2,80,000		2,80,000		2,68,000		2,73,887		1,37,720	
Ditto, Middle Schools	62,000		62,000		62,000		62,000		57,572		27,710	
Ditto, Low Schools...	.....		.....		.....		.....		184		1,741	
		3,42,000		3,42,000		3,42,000		3,30,000		3,35,000		
INCOME FROM ENDOWMENTS.												
Interest from Government securities	13,732		.....		.....		.....		.....		.....	Provided for under "Interest."
Rent of lands and houses ...	6,200		6,200		6,200		6,200		4,273		3,817	
		19,932		6,200		6,200		6,200		6,000		
CONTRIBUTIONS.												
From Native States and private persons	15,000		15,000		15,000		18,000		12,717		7,454	
From Municipalities	7,860		7,860		20,000		7,245		7,814		1,457	
From Mohsin Fund	.....		.....		.....		7,000		.....		.....	
		22,860		22,860		35,000		32,245		22 800		
SALE PROCEEDS OF BOOKS		200		200		200		200	27	200	159	
MISCELLANEOUS.												
Scholarship examination fees...	700		1,500				700		3,944		3	Increased with reference to the actuals of the past two years.
Transfer fees	400		400		1,500		400		359		175	
Miscellaneous	20,000		20,000		400		20,255		19,952		7,517	
		21,100		21,900	20,000	21,900		21,355		21,000		
Total ...				5,42,160		5,54,300						
Deduct for rounding ...				160		300						
Total ...		5,55,092		5,42,000		5,54,000		5,41,000	5,30,748	5,35,000	2,61,093	

Grant 22.—Education.

Expenditure.	Budget Estimate. 1885-86.	Budget Estimate. 1884-85.	Sanctioned estimate, 1885-86.	Increase.	Decrease.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	76,600	73,300	71,600	3,300	.....	87,436	80,000	39,877	
Inspection	4,16,000	4,18,000	4,05,000	.....	2,000	3,92,431	4,15,000	2,05,761	
Government Colleges, General, 1st grade ...	3,61,000	3,70,000	3,52,000	.....	9,000	3,65,377	3,62,000	1,79,427	
Ditto Madrassas	59,300	41,000	59,300	18,300	.....	38,791	46,000 / 16,000	23,521 / 7,896	
Ditto Colleges, General, 2nd grade ...	24,600	26,000	24,600	.....	1,400	29,388	26,000	12,668	
Ditto Sanskrit College	31,500	31,000	31,500	500	.....	33,470	34,000	16,337	
Ditto Special ,, ...	1,06,000	1,18,000	1,06,000	.....	12,000	1,05,378	1,12,000	52,383	
Ditto School, High ,, ...	4,22,000	4,36,000	4,22,000	.....	14,000	4,37,439	4,36,000	2,42,724	
Ditto ,, Middle	1,23,000	1,25,000	1,23,000	.....	2,000	1,24,132	1,25,000	62,246	
Ditto ,, Low	2,200	2,800	2,200	.....	600	3,732	2,800	1,361	
Girls' Schools	20,400	24,000	24,900	.....	3,600	20,694	22,800	11,304	
Normal ,, ...	60,000	68,000	60,000	.....	8,000	68,525	68,000	34,073	
Boarding ,, ...	36,000	34,000	36,000	2,000	.....	36,012	36,000	18,358	
Technical ,, ...	44,000	43,000	44,000	1,000	.....	38,072	43,000	16,208	
Scholarships	1,76,000	1,85,000	1,76,000	.....	9,000	1,89,798	1,80,000	89,170	
Prizes	4,500	5,000	4,500	.....	500	2,550	4,000	1,445	
Grants for the encouragement of literature ...	3,600	13,100	3,600	.....	9,500	10,803	10,000	8,838	
Grants-in-aid and assignments	13,82,000	13,61,373	13,96,600	20,627	.....	11,49,110	10,90,000	5,13,016	
Miscellaneous	20,900	17,800	18,800	3,100	.....	16,210	19,400	8,095	
Refunds	2,000	1,000	2,000	1,000	.....	5,841	2,000	631	
	33,71,600	33,93,373	33,72,700	.....	.....	.....	.....	.....	
Deduct for rounding ...	.....	373	700	.....	.....	.....			
			33,72,000						
Provision for improvements in the Education Service	1,44,400	.....	15,000	.....	.....	.....	.....	.....	
Total ...	35,16,000	33,93,000	33,87,000	49,827	71,600	31,55,409	16,000 / 31,14,000	7,896 / 15,37,443	

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GRANT 22.—EDUCATION.

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Regular estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		DIRECTION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Director of Public Instruction		27,350		27,300		27,350		27,350	42,073*	27,500	13,544	* Owing to the absence of Mr. Croft on special duty, inspection will be relieved nearly proportionately.
		Establishment.												
26	26	Clerks	21,750		22,020		22,020		21,750		22,458	26,000	12,552	Increased with reference to the actual pay of the incumbents.
13	13	Servants	1,128		1,128		1,128		1,128					
		Temporary establishment ...	.....		.....		.....		.....					
				22,878		23,148		23,148		22,878				
		District Committees.												
		Establishment under District School Committees	15,126		15,126		15,126		15,108		16,267		9,287	
		Service postage stamps... ...									1,224		320	
		Contingencies	4,400		4,400		4,400		4,400		1,101		365	
		Travelling allowances												
				19,526		19,526		19,526		19,508	272	20,000	70	
		Contingent Charges.												
		House rent	.....		.....		.....		.....					
		Office expenses and miscellaneous	1,626		1,626		1,626		1,626					
				1,626		1,626		1,626		1,626	1,337	1,500	893	
		Travelling Expenses.												
		Travelling allowances		500		3,000		3,000		500	585	3,000	1,815	Larger provision made as the office goes to Darjeeling during summer.
		Postage Charges.												
		Service postage stamps... ...		2,000		2,000		2,000		1,500	2,119	2,000	1,025	Ditto ditto.
		Total ...		.....		76,650		76,650		73,362				
		Deduct for rounding		.....		50		.....		62				
		Deduct probable savings ...		.....		.....		5,050		.....				
		Total Direction ...		73,880		76,600		71,600		73,300	87,436	80,000	39,877	
		INSPECTION.												
		Salaries.												
6	6	Inspectors ...	74,420		81,000		81,000		74,420		94,454		48,636	Increased with reference to the present pay of the officers holding appointments.
6	7	Assistant and Joint Inspectors												
47	47	Deputy Inspectors including Inspectress ...	29,620		28,320		28,320		29,620					
170	172	Sub-Inspectors ...	87,135		87,135		87,135		87,135		1,74,297	2,88,000	94,100	
			97,515		97,515		97,515		97,515	2,88,690				
				2,88,690		2,93,970		2,93,970						
		Establishment.												
		Clerks	16,458		16,458		16,458		15,493		19,374		11,080	Increase due to grade increments and two new appointments (Bengal Government No. 374, dated 18th November 1884.)
		Servants	2,388		2,388		2,388		2,268					
		Temporary establishment ...	.....		.....		.....		.....		43			Increase due to new appointment sanctioned in Bengal Government No. 374, dated 18th November 1884.
				18,846		18,846		18,846		17,761		22,000		
		Contingent charges.												
		Travelling allowances including charges of clerks and conveyance of records ...	12,000		12,000		13,500		12,000		13,501		6,833	
		Travelling charges of Deputy Inspectors, including charges of Sub-Inspectors	90,000		80,000		80,000		90,000		75,951		58,207	Decreased with reference to the actuals of the two previous years.
		House rent	4,164		4,164		4,164		4,164		4,135		2,291	
		Tents and furniture	615		615		165		.....		.....			Sanctioned in Bengal Government No. 330, dated 8th November 1884, and No. 2277T—G, dated 25th September 1884.
		Contingencies	2,144		2,144		2,144		1,992		3,594		1,996	Increase of contingencies sanctioned in Bengal Government No. 38, dated 19th January 1884.
		Ditto of Deputy and Sub-Inspectors	4,400		4,400		4,400		4,400		.....	98,500		
		Repairing Inspector's boat ...	50		.....		.....		.....		.....			
		Value of medical stores ...	.....		.....		.....		.....		.....			
				1,13,373		1,03,323		1,04,373		1,12,556				

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GRANT 22.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
INSPECTION.—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Postage Charges.												
Service postage stamps ...		6,500		6,500		6,500		6,500	7,102	6,500	2,618	
Total ...				4,22,639		4,23,089		4,25,507				
Deduct probable savings ...				6,639		18,689		7,507				
Total Inspection ...		4,27,409		4,16,000		4,05,000		4,18,000	3,92,451	4,15,000	2,05,761	
GOVERNMENT COLLEGES, GENERAL.												
FIRST GRADE COLLEGES.												
NUMBERS. 1884-85. / 1885-86.												
7 / 7 Principals ...	87,000		87,000		87,000		93,000					Decrease of Rs. 6,000 due to appointment of an officer of lower grade as Principal of the Dacca College.
35 / 31 Professors ...	2,12,866		2,12,866		2,12,866		2,25,231					Decrease due to appointment of officers drawing less pay.
6 / 7 Assistant Professors	19,675		19,675		19,675		21,590					Ditto ditto.
12 / 15 Lecturers and Assistant Lecturers	18,955		18,955		18,955		16,650		3,29,377	3,32,000	1,66,604	Increase due to increase in number.
6 / 6 Teachers	2,448		2,448		2,448		2,448					
1 / 1 Pundit	690		690		690		600					Increase due to grade increment.
1 / 1 Moulvie	775		75		775		715					Ditto ditto.
... / ... Clerks, librarians, and servants ...	14,427		14,427		14,427		14,583		13,868	15,000	7,648	
		3,56,836		3,56,836		3,56,836		3,74,817				
Contingent Charges.												
Rent	65		65		65		65		413		60	
Travelling allowances	.....		.....		.....		.....		198		689	
Library ditto	5,231		5,231		5,231		5,067		4,854		1,201	Increased by curtailing the library allowance of collegiate schools.
Miscellaneous charges	3,245		3,245		3,245		4,624		4,942		3,157	
Charges for chemicals	2,638		2,638		2,638		300					
Petty construction and repairs	1,000		500		500		1,000		430		31	Reduced with reference to the actuals of previous years.
Scientific apparatus	7,946		7,946		4,946		.....		.....			Sanctioned in Government order No. 1869T—3, dated 4th September 1884.
Charges for European stores ...	.....		.....		.....		.....		11,053			
Value of mathematical instruments	.....		.....		.....		.....		363			
Value of medical stores ...	.....		.....		.....		.....					
		20,125		19,625		16,625		11,056		15,000		
Postage Charges.												
Service postage stamps		85		80		80		78	79		37	
Total ...				3,76,541		3,73,541		3,85,951				
Deduct probable savings ...				15,541		21,541		15,951				
Total Government Colleges, General		3,77,046		3,61,000		3,52,000		3,70,000	3,65,577	3,62,000	1,79,427	
GOVERNMENT COLLEGES.												
CALCUTTA MADRASSA.												
NUMBERS. 1884-85. / 1885-86.												
1 / 1 Principal ...	9,000		9,000		9,000		9,000		34,324	42,000	21,139	Increase due to the appointment of an officer of higher instead of one of lower rank.
3 / 3 Professors ...	7,200		7,200		7,200		6,000					
29 / 29 Teachers ...	22,320		22,320		22,320		21,720					Increase due to grade increments.
Clerks and librarian ...	1,398		1,398		1,398		1,398		2,370	2,500	1,548	
Servants ...	1,302		1,302		1,302		1,302					
		41,220		41,220		41,220		39,420				
Contingent Charges.												
Travelling allowance	.....		.....		.....		.....		17		19	
Library and prize allowance ...	870		870		870		870		699		15	
Laboratory	180		180		180		180		.....			
Boarding house establishment and messing	.....		.....		.....		.....		637			
Miscellaneous charges ...	1,128		1,128		1,128		960		734	1,500	798	Increase sanctioned by Government for purchase of furniture; *vide* Bengal Government No. 1720, dated 8th November 1884.
		2,178		2,178		2,178		2,010				
Postage Charges.												
Service postage stamps ...	.....		.....				.....		10		2	
Total ...				43,398		43,398		41,430				
Deduct for rounding				398		398		430				
Total Calcutta Madrassa ...		43,398		43,000		43,000		41,000	38,791	46,000	23,521	

GRANT 22.—EDUCATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		MOORSHEDABAD NAWAB'S MADRASSA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8	8	Masters	10,200		10,200		10,200							
		Clerks and librarian	600		600		6							The Moorshedabad Nawab's Madrassa was provided for last year under zillah schools, revised by Bengal Government orders No. 192T—G, dated 6th May 1884.
		Servants	1,320		1,320		1,320							
				12,120		12,120		12,120						
		Contingent Charges.											6,657	
		Contingencies	480		480		480							
		Prizes and scholarships ...	480		480		480						367	
		Medicines	100		100		100						33	Provision should have been made in the Medical Budget already submitted to Government.
		Medical officer	600		.....		.....							
		Compounder	120		120		120						10	Provision for the reduced allowance sanctioned in Bengal Government No. 1018T—G, dated 4th July 1884, has been made under "Medical."
		Diet allowance	2,520		2,520		2,520						829	
				4,300		3,700		3,700						
						15,820		15,820				16,000	7,896	
		Cox's Bazar Madrassa		480		480		480						Provision should have been made in the Medical Budget already submitted to Government.
		Total Madrassas ...		60,298		59,300		59,300		41,000	38,791	46,000 16,000	23,521 7,896	Sanctioned in Bengal Government No. 336, dated 10th November 1884.
		GOVERNMENT COLLEGES, GENERAL, SECOND GRADE.												
1	1	Principal	8,400		8,400		8,400		8,040					Increase due to grade increments.
1	1	Professor	1,140		1,140		1,140		1,080					Ditto ditto.
1	1	Assistant Professor	2,400		2,400		2,400		2,400		22,889		11,708	
5	5	Masters	8,760		8,760		8,760		10,560					Two of the present masters are officers of lower grade.
2	2	Pundits	1,200		1,200		1,200		1,200					
2	2	Teachers	960		960		960		960					
		Clerks	1,206		1,206		1,206		582		1,085		601	
		Servants							684					
				24,066		24,066		24,066		25,506		24,500		
		Contingent Charges.												
		Miscellaneous charges	360		360		360		460		399		249	The estimate under this head last year included provision for charge for chemicals.
		Petty construction and repairs	700		200		200		200		18			
		Charges for chemicals	100		100		100		.....		.....			Local estimate reduced with reference to actuals.
		Library allowance	402		402		402		402		330		102	
		Charges for European stores ...	.....		.....		.....		.....		4,519			
		Value of medical stores ...	.....		.....		.....		.....		18	1,500		
		Travelling allowances	.....		.....		.....		.....		.....			
				1,562		1,062		1,062		1,062	108			
		Postage Charges.												
		Service postage stamps... ...		24		24		24		24	22		8	
		Total ...		.....		25,152		25,152		26,592				
		Deduct probable savings ...		.....		552		552		592				
		Total Government Colleges, Second Grade		25,652		24,600		24,600		26,000	29,388	26,000	12,668	
		SANSKRIT COLLEGE.												
		College Department.												
1	1	Principal ...	11,400		11,400		11,400		9,000					Increase due to grade increment.
5	5	Professors and Assistant Professors and Lecturers	6,640		6,640		6,640		6,300					Ditto ditto.
				18,040		18,040		18,040		15,300				
		School Department.												
8	7	Assistant Professors and Pundits for Sanskrit Grammar ...	3,865		3,865		3,865		4,080		29,370	31,000	15,244	Reduction due to one of the posts being held by an officer drawing less pay.
6	6	Masters	6,760		6,760		6,760		6,700					
				10,625		10,625		10,625		10,780				Increase due to grade increment.
		Librarian, clerks, and servants		1,632		1,632		1,632		1,620	1,624		952	

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GRANT 22.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84	Regular estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
GOVERNMENT COLLEGES, GENERAL, SECOND GRADE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SANSKRIT COLLEGE—*contd.*												
Contingent Charges.												
Library and prize allowance ...	750		750		750		750		750			
Miscellaneous charges	240		540		540		240		290		141	Increase sanctioned in Bengal Government No. 351, dated 12th November 1884, for the purchase of furniture.
Furniture, &c.	299											
Charges for European stores ...	.....		.....		.....		.....		1,414			
A new catalogue of Sanskrit manuscripts	2,363		.....		.....		2,363		.....			The sanction to this charge was given in 1881 and has lapsed after a year
Travelling Expenses.												
Travelling allowances	.....	3,652	.....	1,290	.....	1,290	.....	3,353	17	3,000		
Postage Charges.												
Service postage stamps ...		5		5		5		5	5			
Total ...		.....		31,592		31,592		31,058				
Deduct for rounding		.....		92		92		58				
Total Sanskrit College ...		33,954		31,500		31,500		31,000	33,470	34,000	16,337	
GOVERNMENT COLLEGES, SPECIAL.												
ENGINEERING COLLEGE, HOWRAH.												
NUMBERS. 1884-85. / 1885-86.												
6 / 5 Principal and Professors ...	48,130		48,130		48,130		47,690					Increase due to the return of Mr. Slater, whose post was in charge of an officer drawing less pay, and also to grade increments.
1 / 1 Assistant Lecturer	1,800		1,800		1,800		1,800					
1 / 1 Lecturer on Physical Sciences ...	2,400		2,400		2,400		2,400		48,427	51,000	25,050	
2 / 2 Masters ...	4,520		4,420		4,420		4,060					Increase due to grade increments.
Cost of an annual course of 30 lectures on limes and cements	1,440		1,440		1,440		1,440			.....		
		58,290		58,190		58,190		57,390				
Clerks, draughtsman, monitors and servants	5,394		5,394		5,394		5,328					
Allowance to Revd. Father Younan	600		600		600		600		6,432	8,000	3,552	Ditto ditto.
Allowance to drill sergeant for doing Steward's work ...	360		360		360		360					
		6,354		6,354		6,354		6,288				
Contingent Charges.												
Survey allowance	2,000		2,000		2,000		2,000		875	.....		
Model ditto	600		600		600		600		790	.....	112	
Library ditto	600		600		600		600		.....	.....	8,340	Increased with reference to probable requirements.
Boarding charges	28,500		28,000		28,000		27,000		43	.....	.....	
Petty construction and repairs	.....		.....		.....		.....		2,201	.....	.....	
Cost of European stores ...	.....		.....		.....		.....		104	.....	.....	
Cost of medical stores ...	300		200		200		300		290	.....	.....	
Do. of mathematical stores ...	.....		.....		.....		.....		328	.....	.....	
Do. of telegraphic stores ...	.....		.....		.....		.....		556	.....	26	
Travelling allowances ...	300		300		300		300		.....	.....	.....	
Miscellaneous charges ...	1,564		1,564		1,564		1,564					
		33,864		33,264		33,264		32,364	22,304	28,000	2,305	
Postage Charges.												
Service postage stamps ...		50		50		50		50	37	.....	26	
Total ...		98,558		97,858		97,858		96,092	82,385	87,000	39,411	
LAW CLASSES.												
NUMBERS. 1884-85. / 1885-86.												
11 / 7 Law Professors and lecturers ...		8,963		8,963		8,963	22,861	22,861	22,993	25,000	12,971	Decrease due to the abolition of the Law Department of the Presidency College.
Total ...				1,06,821		1,06,821		1,18,953				
Deduct for rounding ...				821		821		953				
Total Government Colleges, Special		1,07,521		1,06,000		1,06,000		1,18,000	1,05,378	1,12,000	52,382	

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GRANT 22.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
GOVERNMENT SCHOOLS, HIGH.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLEGIATE SCHOOLS.												
NUMBERS. 1884-85. / 1885-86.												
140 / 130 Masters	92,641		92,641		92,641		98,893					The Patna City School, which used to be budgeted for under Collegiate Schools, has been taken under Zillah School, hence the decrease.
Clerks, librarians and servants ...	6,303		6,303		6,303		6,231		1,14,302		64,937	
		98,944		98,944		98,944		1,05,124				Increase sanctioned by the Director from the general funds of the schools.
Contingent Charges.												
Contingencies	1,697		1,700		1,700		1,839		4,048		2,613	
Library allowance	1,214		1,200		1,200		1,450		2,259		526	Reduced in order to make increased provision under the corresponding head under Colleges.
Prize scholarships	.....		.....		.....		.....		.....		.....	
House rent	48		48		48		48		461		198	
Medical officer	.....		.....		.....		.....		.....		.....	
Diet allowance	.....		.....		.....		.....		.....		.....	
Petty construction and repairs	700		500		500		700		438		46	
		3,659		3,448		3,448		4,037				
Travelling Expenses.												
Travelling allowances		.....		.....				.....	119		11	
Postage Charges.												
Service postage stamps		59		60		60		52	88		41	
Total ...				1,02 452		1,02,452		1,09,213				
Deduct for rounding ...				452		452		213				
Total Government Schools, High		1,02,662		1,02,000		1,02,000		1,09,000	1,21,715	1,20,000	68,372	
ZILLAH SCHOOLS.												
NUMBERS. 1884-85. / 1885-86.												
470 / 494 Masters	2,91,817		2,91,817		2,91,817		2,91,817					Reduction due to the transfer of the charges on account of the Moorshedabad Madrassa under the head "Madrassas."
Clerks, librarians and servants ...	15,960		15,960		15,960		17,965					
		3,07,777		3,07,777		3,07,777		3,09,782				
									2,91,198		1,66,555	
Contingent Charges.												
Miscellaneous charges ...	5,398		5,400		5,400		6,038		13,031		4,391	Ditto ditto.
Diet allowance	.....		.....		.....		2,400					
Allowance to medical officer ...	.....		.....		.....		1,080					
Library allowance	3,026		3,026		3,026		3,732		3,896		708	
Prize allowance	.....		.....		.....		.....		84			
Medicines	.....		.....		.....		200		.....			
Petty construction and repairs	3,000		3,000		3,000		3,000		4,465		1,137	
House rent	799		800		800		1,579					
		12,223		12,226		12,226		18,029	2,245		1,156	
Travelling Expenses.												
Travelling allowances		.....		.....		.....		.....	539		238	
Postage Charges.												
Service postage stamps ...		211		210		210		182	266		167	
Total ...		3,20,211		3,20,213		3,20,213		3,27,993	3,15,724	3,16,000	1,74,352	
Deduct for rounding ...				213		213		993				
Total Zillah Schools ...				3,20,000		3,20,000		3,27,000				
Total Government Schools, High		4,22,873		4,22,000		4,22,000		4,36,000	4,37,439	4,36,000	2,42,724	

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GRANT 22.—EDUCATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		GOVERNMENT SCHOOLS, MIDDLE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		ENGLISH SCHOOLS.												
24	24	Masters	9,240		9,240		9,240		9,240		7,271		4,453	
		Clerks and servants	276		276		276		276					
				9,516		9,516		9,516		9,516				
		Contingent Charges.												
		Miscellaneous charges	696		600		600		636		633		17	
		Library allowance	.....		.....		.....		.....		82		245	
		House-rent	.....		.....		.....		.....		.....			
				696		600		600		636				
		Postage Charges.												
		Service postage stamps... ...		.....		.....		.....		.....	3		1	
		Total English Schools ...		10,212		10,116		10,116		10,152	7,989	10,000	4,716	
		VERNACULAR SCHOOLS.												
512	518	Masters	79,480		79,480		79,480		81,284					
		Clerks and servants	4,320		4,320		4,320		4,398					
				83,800		83,800		83,800		85,682	78,837		39,723	The estimate under this head has been reduced owing to reduction in the pay of masters caused by decrease in the income of the schools concerned.
		Contingent Charges.												
		Rents	2,468		2,468		2,468		2,204		2,236		1,189	Increased with reference to probable requirements.
		Miscellaneous charges	3,236		3,236		3,236		3,323		5,773		1,807	
		Library allowance	598		598		598		580		.....			
		Petty construction and repairs	800		500		500		800		591		79	
				7,102		6,802		6,802		6,907				
		Travelling Expenses.												
		Travelling allowances		100		100		100		100	13		8	
		Postage Charges.												
		Service postage stamps ...		125		125		125		125	225		66	
		Total Vernacular Schools ...		91,127		90,827		90,827		92,814	87,675	87,000	42,872	
		Circle schools ...		25,000		25,000		25,000		25,000	28,468	28,000	14,658	
		Total ...		.....		1,25,943		1,25,943		1,27,966	.....			
		Deduct probable savings ...		.....		2,943		2,943		2,966	.....			
		Total Government Schools, Middle		1,26,339		1,23,000		1,23,000		1,25,000	1,24,132	1,25,000	62,246	
		GOVERNMENT SCHOOLS, LOW.												
		LOWER CLASS VERNACULAR.												
2	2	Masters		1,968		1,968		1,968		2,526	3,317		1,256	
		Contingent Charges.												
		Miscellaneous charges		286		250		250		312	368		87	
		Petty construction and repairs									36		11	
		Travelling allowance												

GRANT 22.—EDUCATION—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, LOW,—*contd.*												
LOWER CLASS VERNACULAR—*continued.*												
Postage Charges.												
Service postage stamps ...									11		7	
Total ...		2,254		2,218		2,218		2,838	3,732	2,800	1,361	
Deduct for rounding		.....		18		18		38	.....	.....	.....	
Total Government Schools, Low		2,254		2,200		2,200		2,800	3,732	2,800	1,361	
GOVERNMENT SCHOOLS FOR GIRLS.												
NUMBERS. 1884-85. 17 / 1885-86. 20 — Teachers and servants... ...	16,766		16,766		16,766		15,866		17,434		9,621	
Boarding charges	2,400		2,800		2,400		2,400		2,420			
Miscellaneous charges	4,944		.....		4,944		4,944				1,263	Decreased with reference to the actuals of the two preceding years.
House rent ...	840		840		840		840		840		420	
		24,950		20,406				24,050				
Total ...		24,950		20,406		24,950		24,050	20,694	22,600	11,304	
Deduct for rounding		.....		6		50		50	.....	.....	.....	
Total Girls' Schools ...		24,950		20,400		24,900		24,000	20,694	22,600	11,304	
NORMAL SCHOOLS.												
NUMBERS. 1884-85. 46 / 1885-86. 47 — Masters	36,800		36,800		36,800		36,580					Increase due to increase in number.
Clerks, librarians, and servants	2,220		2,220		2,220		2,196					
		39,020		39,020		39,020		38,776	38,531		20,406	
Contingent Charges.												
Petty construction and repairs	400		400		400		400		1,418		39	
Stipends to pupil-teachers ...	25,620		25,620		25,620		25,572		20,640		10,276	
House rent	4,602		4,602		4,602		4,602		4,726		2,044	
Miscellaneous charges	1,496		1,496		1,496		1,556		2,140		916	
Library allowance	852		852		852		852		997		386	
		32,970		32,970		32,970		32,982				
Postage Charges.												
Service postage stamps... ...		24		24		24		24	73		6	
Total ...		72,014		72,014		72,014		71,782				
Deduct probable savings ...		12,014		12,014		6,014		3,782				The Calcutta Normal School will probably be abolished next year, hence the large savings.
Total Normal Schools ...		60,000		60,000		66,000		68,000	68,525	68,000	34,073	
BOARDING SCHOOLS.												
NUMBERS. 1884-85. 14 / 1885-86. 16 — Masters	12,540		12,540		12,540		11,140		14,387		7,656	Increase due to increase in the number of teachers; Bengal Government No. 2597, dated 21st October 1884.
Clerks and servants	3,942		3,942		3,942		3,630					
Allowance to Chaplain	600		600		600		600		602		300	Increased establishment sanctioned for the Kurseong Boarding school; *vide* Bengal Government No. 984T—G, dated 27th September 1883.
Boarding charges									6,233		2,489	
Stipends to Lepcha and Bhootea boys	18,500		18,500		18,500		18,076		667		195	
Library allowance	100		100		100		100		105		113	
Miscellaneous	700		700		700		700		13,825		605	
Value of medical stores ...	.....		.....		.....		.....		193		.....	
Total ...		36,382		36,382		36,382		34,246		36,000		
Deduct for rounding		.....		382		382		246				
Total Boarding Schools ...		36,382		36,000		36,000		34,000	36,012	36,000	18,358	

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GRANT 22.—EDUCATION—*continued.*

Numbers 1884-85.	Numbers 1885-86.	Details.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		TECHNICAL SCHOOLS.												
		GOVERNMENT SCHOOL OF ARTS.												
1	1	Principal ...		12,000		12,000		12,000		12,000	8,005		4,885	Two additional teachers sanctioned in Bengal Government No. 576, dated 18th February 1884, and Director's No. 1184, dated 18th February 1884.
6	8	Masters ..	5,220		5,220		5,220		4,260					
		Clerks and servants	1,752		1,752		1,752		1,752		1,647		1,007	
				6,972		6,972		6,972		6,012				
		Contingent Charges.												
		Contingencies	540		540		540		540		952		138	
		House rent	4,330		4,330		4,330		4,330		4,214		2,150	
				4,870		4,870		4,870		4,870				
		Total Government School of Arts		23,842		23,842		23,842		22,882	14,818	20,000	8,180	
		GOVERNMENT ART GALLERY.												
		Clerks and servants		1,296		1,296		1,296		1,296	1,296		747	
		Contingent Charges.												
		Contingencies	360		360				360		132		38	
		House rent	3,277		3,277				3,277		2,839		1,630	
		Purchase of works of art ...	5,067		5,067				5,067		8,900			
				8,704		8,704		8,704		8,704				
		Total Government Art Gallery		10,000		10,000		10,000		10,000	13,167	12,000	2,415	
		DRAWING AND SURVEYING SCHOOLS.												
6	6	Surveying teachers	5,400		5,400		5,400		5,400		5,591		3,203	
		Servants	384		384		384		384					
		Contingencies	900		900		900		900		1,613		851	
		Scholarships	1,080		1,080		1,080		1,080		668		400	
		Field allowance	1,200		1,200		1,200		1,200		392			
		House rent	420		420		420		420		420		210	
		Travelling allowance	.....		.....		.....		.....		46			
				9,384		9,384		9,384		9,384				
		Deduct probable savings ...				384		384		384				
		Total Drawing and Surveying Schools				9,000		9,000		9,000	8,750	9,000	4,664	
		RANCHI INDUSTRIAL SCHOOL.												
5	5	Teachers ...	1,056		1,056		1,056		1,056		466		454	
		Clerks and servants ...	36		36		36		36					
		Stipends to pupil teachers ...	.....		.....		360		.....		542		281	
		Stipends	360		360		360		360		349		214	
		Contingencies	360		360				360					
		Total Ranchi School ...		1,812		1,812		1,812		1,812	1,357	2,000	949	
		Total ...				44,65		44,654		43,694				
		Deduct for rounding ...				654		654		694				
		Total Technical Schools ...		45,038		44		44,000		43,000	38,072	43,000	16,208	

GRANT 22—EDUCATION—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
SCHOLARSHIPS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Senior scholarships	25,800		25,800		25,800		25,800					
Civil Engineering graduates ...	14,940		14,940		14,940		14,940		36,150		19,989	
Junior scholarships ...	45,600		45,600		45,600		45,600					
Sanscrit ditto ...	2,832		2,832		2,832		2,832		55,754		30,390	
Art School ditto ...	900		900		900		900					
Middle English ditto ...	54,300		54,300		54,300		54,300		12,997		5,084	
Middle Vernacular ditto ..									39,011		18,501	
Lower Vernacular ditto ...	.....		.....		.....		.....		12,676		6,396	
Upper Primary ditto ...	15,648		15,648		15,648		15,648					
Primary ditto ...	.....		.....		.....		.....		16,406		7,870	
Lower Primary ditto ...	18,528		18,528		18,528		18,528					
Girls' ditto ...	1,800		1,800		1,800		1,800		943		800	
Rajah of Hill Tipperah scholarships	240		240		240		240		190		140	
Agricultural scholarships ...	10,000		10,000		10,000		10,000		15,671		.....	
		1,90,588		1,90,588		1,90,588		1,90,588	.....	.....	.....	
Deduct probable savings ...		5,588		14,588		14,588		5,588	.....		.....	Owing to the change in the period of University examinations, one annual set of scholars (junior and senior) will draw no scholarship from January to June 1885; hence the probability of a large saving.
Total Scholarships ...		1,85,000		1,76,000		1,76,000		1,85,000	1,89,798	1,80,000	89,170	
PRIZES.												
Prizes to collegiate schools ...	775		775		775		775					
Do. to branch and zillah schools	3,425		3,425		3,425		3,861					
Do. to middle class English schools	90		90		90		90					
Do. to middle class Vernacular schools	273		273		273		327		550		1,445	
Do. to lower class Vernacular schools	.....		.....		.....		.....					
Do. to upper Primary schools	66		66		66		72					
Do. to Boarding schools ...	60		60		60		60					
Total ...		4,689		4,689		4,689		5,185				
Deduct for rounding ...				189		189		185				
Total Prizes ...		4,689		4,500		4,500		5,000	2,550	4,000	1,445	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Grants for the encouragement of useful publications ...	.....		.....		2,000		5,000		2,703		6,318	
Grant for Dr. Fallon's English-Hindi dictionary	.....		.....		.....		.....		4,500		.....	
Purchase of Thibetan manuscripts	.....		.....		.....		1,500		.....		120	
Education Gazette	3,600		3,600		3,600		3,600		3,600		1,800	
Grants for the production and purchase of certain Uriya books	.....		.....		.....		3,000		.....	10,000	600	
		3,600		3,600		5,600		13,100				
Total Grants for the Encouragement of Literature ...		3,600		3,600		5,600		13,100	10,803	10,000	8,838	
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	5,41,000		5,41,000		5,41,000		5,00,000		4,88,415		2,76,434	
Grant to Diocesan Board of Education for Hill Schools ...	560		560		560		560		1,119		.....	
Grants from Improvement Fund in Government estates ...	38,000		.....		.....		38,000		.....		.....	
Primary schools	8,00,000		8,00,000		7,60,000		7,50,000		6,50,445		2,35,582	Provision for these charges has been made under "Grants-in-aid" and "Primary schools."
Grants for primary schools in Banki	1,253		1,253		1,253		1,253		.....		.....	
Grants for primary schools in Angul	2,341		2,341		2,341		2,341		.....		.....	
Pathsalas for Sonthals in Damin-i-koh	7,500		7,500		7,500		7,500		.....		.....	
Grants in aid of private educational buildings	.....		.....		.....		.....		9,131		1,000	The increase under this head is to be met out of a grant of Rs. 1,50,000 sanctioned in Bengal Government No. 2885T—G, dated 25th September 1884.
Building grants to European schools	1,09,944		54,944		1,09,571		86,373		.....		.....	Rs. 55,000 of the amount of the local estimate is expected to be drawn in 1884-85 and has been provided from the regular estimate.
Total ...		15,00,598		14,07,598		14,28,225		13,86,027	11,49,110	10,90,000	5,13,016	
Deduct probable savings ...		...		25,598		25,625		24,654				
Total Grants-in-aid and Assignments		15,00,598		13,82,000		13,96,600		13,61,373	11,49,110	10,90,000	5,13,016	
MISCELLANEOUS.												
School Book Society	2,400		2,400		2,400		2,400		2,400		1,200	
Postage and outfit for Gilchrist scholarship-holders ...	1,000		1,000		1,000		1,000		.....		1,000	
Fees to Examiners	2,500		2,500		2,500		2,500		4,075		1,035	
Book moburirs	1,200		1,200		1,200		1,200		429		237	
Cost of medical stores	500		500		500		50		.....			
Hostel charges	4,000		4,000		2,000		4,000		2,935		1,659	

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GRANT 22—EDUCATION—*concluded.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Regular estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS.—*contd.*												
Rewards to teachers and pupils in Sanskrit toles in Nuddea	1,800		1,800		1,800		1,200		1,254		763	Increase sanctioned by Government; *vide* Bengal Government No. 441T—G, dated 23rd August 1884.
Examination charges and rewards for Sanskrit titles ...	3,000		3,000		3,000		1,500		1,450		1,701	Increase sanctioned in Bengal Government No. 464T—G, dated 24th May 1884.
Grants for Saraswat Somaj at Dacca	500		500		500		500		500			
Passage and outfit of agricultural scholars...	2,000		2,000		2,000		2,000		2,000			
Miscellaneous	1,000		1,000		1,000		1,000		1,167		500	
Grant to the Laha Family Endowment Fund			1,000		1,000		.....		.....		.....	Sanctioned in Bengal Government No. 279, dated 17th April 1884.
Total Miscellaneous ...		19,900		20,900		18,900		17,800	16,210	19,400	8,095	
REFUNDS		.....		2,000		2,000		1,000	5,841	2,000	631	
GENERAL IMPROVEMENTS.												
I.—To provide for the promotion of 55 sub-inspectors from Rs. 30 to Rs. 50 a month ...	13,320		13,320		15,000							
II.—To raise 44 education clerks into sub-inspectors on Rs. 20 a month, additional pay Rs. 10 a month, additional travelling allowance ...	15,840		15,840		.....							
III.—To provide 60 sub-inspectors on Rs. 50 with travelling allowance at Rs. 20	50,400		50,400		.....							The charges on account of these improvements will be met partly out of the grant of Rs. 1,50,000 sanctioned in Bengal Government No. 2285T—G, dated 25th September 1884, and partly out of savings caused by abolitions.
		79,560		79,560		15,000						
IV.—Provision for improvement in the graded service. To provide for 20 additional men in class V instead of 20 in class VII, allowing Rs. 3,600 for additional travelling charges ...	22,800		22,800		.....							These charges are kept distinct from the main body of the budget as they have not yet received the sanction of Government, and as it is not possible now to distribute them under the various heads under which they will fall.
V.—To provide for 20 additional men in class VI in place of 20 in class VII	9,600		9,600									
VI.—Abolishing increments in the VI and VII classes, *i.e.*, giving all the maximum pay of the grade	5,640		5,640		.....							
VII.—Abolishing increments in the I to V classes ...	26,880		26,880		.....							
		64,920		64,920		.....						
		.....		1,44,480		15,000						
Deduct for rounding ...		.....		80		.....						
Total ...		.....		1,44,400		15,000						

C. E. G.—Reg. No. 14697C—102—31-3-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 27TH MARCH 1885.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 20950, dated the 8th January 1885, submitting the estimates of receipts and expenditure of the Education Department for 1885-86.

The sanctioned estimate of receipts of the Education Department for the current year is Rs. 5,41,000, against which the Director of Public Instruction has estimated Rs. 5,55,000, and the Accountant-General Rs. 5,42,000, for 1885-86. The Accountant-General has struck out the item of Rs. 13,732 on account of "Interest from Government securities," as it has been separately shown in the "Interest" budget. On the other hand, he has raised the departmental estimate of "Scholarship examination fees" from Rs. 700 to Rs. 1,500, with reference to the actuals of the past two years. The contribution from the Mohsin Fund to the cost of the College classes of the Calcutta Madrassa has been rightly excluded from the estimates of 1885-86, since the cost will be met from Provincial revenues. "Contributions from municipalities" have been estimated at Rs. 7,860 for the ensuing year. The departmental returns for 1883-84, however, show that in that year the municipal contributions to Government schools amounted to nearly Rs. 12,000; and as these are steadily increasing, the amount to be expected for 1885-86 may with safety be estimated at Rs. 20,000, which gives an increase of Rs. 12,140 over the Accountant-General's estimate. His estimates under other heads are accepted, and the total amount of receipts will stand at Rs. 5,54,000 in round numbers.

2. The Accountant-General's estimate of expenditure is compared in the following table with the sanctioned grant for the current year :—

	Accountant-General's estimate for 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.
Direction	76,600	73,300
Inspection	4,16,000	4,18,000
Government Colleges, General, 1st grade ...	3,61,000	3,70,000
Ditto Madrassas	59,300	41,000
Ditto Colleges, General, 2nd grade ...	24,600	26,000
Ditto Sanskrit College	31,500	31,000
Ditto Special	1,06,000	1,18,000
Ditto School, High	4,22,000	4 36,000
Ditto „ Middle	1,23,000	1,25,000
Ditto „ Low	2,200	2,800
Girls' schools	20,400	24,000
Normal „	60,000	68,000
Boarding „	36,000	34,000
Technical „	44,000	43,000
Scholarships	1,76,000	1,85,000
Prizes	4,500	5,000
Grants for the encouragement of literature ...	3,600	13,100
Grants-in-aid and assignments	13,82,000	13,61,373
Miscellaneous	20,900	17,800
Refunds	2,000	1,000
	33,71,600	33,93,373
Deduct for rounding	.....	373
Provision for improvements in the Education service	1,44,400	.....
Total ...	35,16,000	33,93,000

The total expenditure for 1884-85 was originally estimated at Rs. 33,93,000, but this estimate was subsequently reduced to Rs. 33,87,000 in consequence

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of the transfer of Rs. 6,000 (in round numbers) from the head of "Education" to that of "Public Works" for reconstructing the Chupra School building.

3. *Direction.*—The Accountant-General has provided for an expenditure of Rs. 76,600 under this head for the ensuing year. A lump deduction of Rs. 5,000 should, however, be made in view of the saving that will be caused by Mr. Croft's absence on furlough during the year. The total estimate will, therefore, stand at Rs. 71,600.

4. *Inspection.*—The Accountant-General's estimate under this head provides for an expenditure of Rs. 4,16,000 against Rs. 4,18,000 for the current year. A saving of Rs. 12,000 may, however, be expected in consequence of Mr. Clarke's deputation to Assam. The duties of Mr. Clarke, who draws a salary of Rs. 18,000 a year, will be performed by Baboo R. P. Mookerjee on a salary of Rs. 6,000. The estimate of Rs. 615 under "Tents and furniture" is comprised of two items, namely, Rs. 450 for the purchase of a tent for the office of the Inspector of Schools, Rajshahye Circle, and Rs. 165 for furniture for the office of the Inspector of Schools, Western Circle. The money for the tent has, it is reported, already been drawn, and the provision on this account will be struck out of the estimates. On the other hand, the estimate under "Travelling allowances" must be raised from Rs. 12,000 to Rs. 13,500 with reference to increased expenditure that may be expected on the arrival of the new Assistant Inspector of European Schools from England. The Accountant-General's estimates under other heads are accepted, and the total grant will stand at Rs. 4,05,000 in round numbers.

5. *Government Colleges, General, 1st grade.*—The estimate under this head shows a decrease of Rs. 9,000 as compared with the sanctioned grant for the current year. This is due to the fact that several appointments will be filled up by officers of lower grades, or drawing less pay than their predecessors in office. A further saving may be expected in the pay of professors, and a lump deduction of Rs. 6,000 will be made on this account. A saving of Rs. 3,000 is also anticipated under the head of "Scientific apparatus." The Lieutenant-Governor accepts the Accountant-General's figures under other heads, and the total grant will stand at Rs. 3,52,000.

6. *Government Madrassas.*—The increase of Rs. 18,300 over the sanctioned grant for the current year is almost altogether nominal, as the charges on account of the Moorshedabad Madrassa formerly shown under "Zillah schools" are now entered under "Madrassas." The Accountant-General's estimates are accepted.

7. *Government Colleges, Special.*—The decrease of Rs. 12,000, as compared with the sanctioned grant for the current year, is chiefly due to the abolition of the Law Department of the Presidency College. The Lieutenant-Governor accepts the estimates.

8. *Government Schools, High.*—The Accountant-General provides for an expenditure of Rs. 4,22,000 against Rs. 4,36,000, the sanctioned grant for the current year. The causes of increase and decrease in the several items are explained in the column of "Remarks" appended to the estimate tables. The Accountant-General's estimates are accepted.

9. *Girls' Schools.*—No provision is made by the Accountant-General for "Miscellaneous charges," and a sum of Rs. 4,944 must be added to the estimates. On the other hand, the Accountant-General's estimate under "Boarding charges" will be reduced from Rs. 2,800 to Rs. 2,400 as estimated by the Director. The Accountant-General's estimates under other heads are accepted, and the total grant will stand at Rs. 24,900 in round numbers.

10. *Normal Schools.*—The Accountant-General provides for an expenditure of Rs. 60,000 against Rs. 68,000, the sanctioned grant for the current year. The decrease is mainly due to the deduction which the Accountant-General has made on the supposition that the Calcutta Normal School would be abolished next year. The question of abolishing this school is not yet settled, and until this is done no such deduction should be made. On the other hand, a lump deduction of Rs. 2,000 must be made in the pay of the head-master of the school. The head-master on Rs. 400 has retired, and a successor will be appointed on lower pay. The Accountant-General's estimates under other heads are accepted, and the total grant will stand at Rs. 66,000.

BENGAL SECRETARIAT LIBRARY

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11. *Grants for the encouragement of literature.*—The Accountant-General has made no provision for "Grants for the encouragement of useful publications." A sum of Rs. 2,000 will be provided on this account. The Lieutenant-Governor accepts the estimates under other heads, and the total grant will stand at Rs. 5,600.

12. *Grants-in-aid and Assignments.*—The sanctioned grant for "Primary schools" for the current year is Rs. 7,50,000, and the Lieutenant-Governor regrets that he is unable to provide for a larger expenditure than Rs. 7,60,000 for the ensuing year. This amount includes a provision of Rs. 40,662 for grants in Government estates. The Accountant-General has provided for an expenditure of Rs. 54,944 under "Building grants to European schools," against the departmental estimate of Rs. 1,09,944 and the sanctioned grant of Rs. 86,373 for the current year. In view of the pressing demands for expenditure on this account, the Accountant-General's estimate is raised to Rs. 1,09,571. Under other heads, the Accountant-General's estimates are accepted, and the total grant will stand at Rs. 13,96,600 in round numbers.

13. *Miscellaneous.*—The provision of Rs. 4,000 under "Hostel charges" is reduced to Rs. 2,000 with reference to the actuals of the past two years, and the total grant under "Miscellaneous" will stand at Rs. 18,900.

14. *General Improvements.*—The Lieutenant-Governor regrets that, notwithstanding his earnest desire to give effect to the recommendations of the Education Commission, he is unable to provide for a larger expenditure for general improvements in the Education service than Rs. 15,000. This is to provide for the promotion of 62 Sub-Inspectors (not 55 as stated in the estimates) from Rs. 30 to Rs. 50 a month.

15. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for the Education Department for 1885-86 will stand at Rs. 33,87,700, or Rs. 33,87,000 in round numbers.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 1193-95.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

CALCUTTA,
The 27th March 1885.

W. LeB.—Reg. No, 16700C—102—31-3-85.

ANNUAL ESTIMATE, MEDICAL DEPARTMENT, 1885-86.

No. 2053C, dated Calcutta, the 23rd December 1884.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
Medical College Fees.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees and fines of Medical College and schools		17,300		20,000		20,000		16,000	17,751	20,000	11,093	
Hospital Receipts.												
Fees from paying patients in Government hospitals		46,300		50,000		50,000		48,000	58,144	50,000	27,156	
Lunatic Asylum.												
Fees from paying patients ...	11,300		10,000		10,000		12,000					
Sale proceeds of lunatic asylum manufacture	21,300		21,000		21,000		21,300					
		32,600		31,000		31,000		33,300	30,948	30,000	14,415	
Medicines, &c., of Civil Surgeons.												
Sale proceeds of medicines and medical stores	.....		.....		.....		.....		.....	.....	393	
Value of stores returned to Medical Department	1,000		700		700		1,000		341	.....	.....	
Recovery of value of lost articles	300		300		300		300			.....	.....	
		1,300		1,000		1,000		1,300		1,300	.....	
Contributions.												
Contribution from Justices for Sealdah Hospital	30,000		30,000		30,000		30,000					
Contributions from private persons	.....		.....		.....		.....					
		30,000		30,000		30,000		30,000	30,771	30,000	.....	
Miscellaneous.												
Miscellaneous		4,000	4,000	4,000	4,000	4,000		4,400	3,801	4,700	3,505	
		1,31,500		1,36,000		1,37,000		1,33,000	1,41,756	1,36,000	57,462	

Grant 24.—Medical Services.

	Budget Estimate. 1885-86.	Budget Estimate. 1884-85.	Increase.	Decrease.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishments	4,94,960	4,88,500	6,460	.....	4,95,500	4,65,567	4,96,700	2,46,438	
Vaccination	1,35,900	1,28,700	7,200	.....	1,35,900	1,22,912	1,29,200	64,367	
Medical College and Schools ...	2,37,100	2,32,460	4,640	.....	2,37,100	2,26,843	2,33,000	1,17,305	
Hospitals and Dispensaries ...	3,97,900	3,87,000	10,900	.....	3,97,900	3,43,405	3,83,100	1,75,689	
Lunatic Asylums	1,16,100	1,16,000	100	.....	1,16,100	1,16,184	1,12,500	56,436	
Sanitary Commissioner	38,600	34,900	3,700	.....	38,600	30,207	40,000	22,161	
Chemical Examiner	3,940	3,940	.....	.....	3,940	4,953	4,000	1,584	
Grants for medical purposes ...	51,500	51,500	.....	.....	51,500	51,515	51,500	26,389	
Refunds	2,000	2,000	.....	.....	2,000	2,058	2,000	140	
					14,78,600				
Add for rounding ...					400				
Total ...	14,78,000	14,45,000	33,000	.....	14,79,000	13,63,644	14,52,000	7,10,509	

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	MEDICAL ESTABLISHMENTS.	Local estimate, 1885-86. Rs.	Local estimate, 1885-86. Rs.	Accountant-General's estimate, 1885-86. Rs.	Accountant-General's estimate, 1885-86. Rs.	Sanctioned grant, 1885-86. Rs.	Sanctioned grant, 1885-86. Rs.	Sanctioned estimate, 1884-85. Rs.	Sanctioned estimate, 1884-85. Rs.	Actuals, 1883-84. Rs.	Revised estimate, 1884-85. Rs.	Actuals of six months, 1884-85. Rs.	EXPLANATORY REMARKS.
		Salaries.												
		Consolidated salaries of medical officers in charge of civil stations—												
35	37	Surgeons	3,43,270		3,43,270		3,43,270		3,21,670					The increased estimate under this head is due to promotions to the higher rate of pay of Surgeons-Major in four districts, and to the appointment of Surgeons-Major instead of uncovenanted medical officers in Dinagepore and Rungpore, and instead of a Surgeon at Lohardugga. Against this increase there is a decrease at Tipperah formerly held by a Surgeon-Major, but now held by an officer of the rank of Surgeon.
2	1	Assistant Surgeons	3,600		3,600		3,600		7,800					Decrease at Khulna.
10	9	Medical officers...	70,800		70,800		70,800		79,200					The posts at Dinagepore and Rungpore, formerly held by uncovenanted officers, are now in charge of covenanted officers. Against this decrease there is an increase at Khulna formerly held by an Assistant Surgeon; the net result being the reduction of the number of uncovenanted medical officers by one.
				4,17,670		4,17,670		4,17,670		4,08,670				
		Deduct probable savings				12,670		12,670		12,310				
						4,05,000		4,05,000		3,96,360	3,82,214	4,0[illegible],000	1,99,329	
		Office of Surgeon-General, Bengal.												
1	1	Surgeon-General...		27,000		27,000		27,000		33,552	31,227	34,000	20,821	The personal allowance to Surgeon-General Payne has ceased since his retirement. The charge for the current year is increased owing to his absence on privilege leave.
		Establishment.												
21	21	Clerks and servants	16,513		16,513		17,113		16,679		15,840	16,500	8,951	The decrease is due to the appointment of new clerks drawing the minimum pay of their posts.
		Temporary establishment... ...	.....		.....		.....		.....		.....			
				16,513		16,513		17,113		16,679	15,840			
		Contingent Charges.												
		Office expenses and miscellaneous		600		600		600		600	851	.....	211	
		Travelling Expenses.												
		Travelling allowances ..		1,800		500		500		1,000	540	.....	.....	Decreased with reference to the actuals of the last four years.
		Postage Charges.												
		Service postage stamps ...		600		500		500		600	348	1,600	166	Ditto ditto.
		District Establishments.												
1	1	Hospital Assistant	180		180		180		180					
4	4	Compounders and dressers	480		480		480		480		491	.....	169	
44	44	Clerks	16,137		16,137		16,137		16,134					
43	45	Servants	2,802		2,874		2,874		2,694		18,909	.....	10,604	Increase due to new appointments at Serampore (Bengal Government No. 1632T—M, dated 11th October 1884) and Khulna (Bengal Government No. 1081, dated 14th November 1884), and increase of pay to the peon at Hooghly (Bengal Government No. 61, dated 4th January 1885).
		Temporary establishment ...	.....		.....		.....		.....		1	.....	.....	
				19,599		19,671		19,671		19,488	19,401	20,000		
		Total ...		4,82,782		4,69,784		4,70,354		4,68,279	4,50,421	4,72,100	2,40,251	

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GRANT 24.—MEDICAL SERVICES—*continued.*

	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL ESTABLISHMENTS—*continued.*												
Supplies and Services.												
Cost of medical stores	9,000		9,000		9,000		2,500		65	9,000	.....	Though the actuals under this head are very low, the local estimate is mentioned, as the actuals under the corresponding head under "Hospitals and Dispensaries" are high, and as the aggregate of the estimates under the two heads comes up to the aggregate of the actuals.
Cost of mathematical instruments	.....						.....					
Bazar medicines	625		620		620		661		259	660	183	
Value of medicines for sale ...	.....						.....		12			
Petty construction and repairs	.....						.....				5	
Office expenses and miscellaneous	1,289		1,280		1,280		1,260		986	1,200	352	
		10,914		10,900		10,900		4,421				
Travelling Expenses.												
Travelling allowances		14,219		12,500		12,500		14,000	12,275	12,000	4,989	Reduced with reference to actuals of the past two years.
Postage Charges.												
Service postage stamps ...		1,785		1,600		1,600		1,800	1,549	1,800	658	Ditto ditto.
Add for rounding ...				176		176						
Total Medical Establishments..		5,09,700		4,94,960		4,95,560		4,88,500	4,65,567	4,96,700	2,46,438	
VACCINATION.												
Numbers. 1884-85. / 1885-86.												
Salaries.												
6 / 7 Superintendents	38,500		38,500		38,500		36,100					Increase is due to the appointment of a Superintendent for the circle of Sonthal Pergunnahs, Government order No. 419, dated 15th February 1884.
12 / 11 Assistant Surgeons or Deputy Superintendents	28,050		20,850		20,850		28,050					The number is reduced by one for reasons above given. But the saving caused by the abolition of the appointment of the Deputy Superintendent, Sonthal Pergunnahs Circle, and the appointment of a second grade instead of 1st grade Assistant Surgeon in the Suburbs of Calcutta, have been absorbed by the appointment of a first grade Assistant Surgeon as Deputy Superintendent, Eastern Bengal Circle. Rs. 7,200, fixed travelling allowances of four Deputy Superintendents, Metropolitan Circle, have been provided under travelling allowance.
		66,550		59,350		59,350		64,150	55,914	58,000	28,715	
Establishments.												
63 / 68 Vaccine Inspectors	18,890		18,890		18,890		17,280		17,250	18,500	9,583	Increase in Behar of two Inspectors by Government order No. 838T—M, dated 14th June 1884. Increase in Eastern Bengal of two Inspectors by Government order No. 1572T—M, dated 29th September 1884.
318 / 318 Vaccinators and assistants and apprentices ...	26,505		26,505		26,505		26,443		18,930	19,000	9,642	Temporary one in ditto by Government order No. 332, dated 8th February 1884.
36 / 39 Clerks and servants	6,381		6,363		6,363		5,871		5,711	6,000	3,326	Local estimate reduced with reference to C. A. C. rule 3 (*b*), chapter 9. Increase over estimate of 1884-85 due to the appointment of clerk. Bengal Government No. 419, dated 15th February 1884, No. 1476T—M, dated 18th September 1884, and a servant for Sonthal Pergunnahs Circle and peon for Eastern Bengal Circle (Bengal Government No. 1572T—M, dated 29th September 1884).
Temporary establishment ...	.....						.....		3,526	1,500	1,193	The figures against "Temporary establishment" are the pay of extra men entertained in Bhagulpore Circle under Bengal Government No. 1085T—M, dated 22nd July 1884, No. 460T—M, dated 5th May 1884, and No. 6193, dated 4th November 1884.
		51,776		51,758		51,758		49,594				
				1,11,108		1,11,108		1,13,744				
Deduct probable savings ...				7,308		7,308		6,944				
				1,03,800		1,03,800		1,06,800				
Supplies.												
Medical stores		1,300		1,300		1,300		1,300	1,195	1,300	66	

GRANT 24.—MEDICAL SERVICES.—*continued.*

Numbers 1884-85	Numbers 1885-86		Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		VACCINATION.—*continued.*												
		Contingent Charges.												
		Office rent	2,664		2,664		2,664		1,464		1,102	2,400	1,081	Increase of Rs. 1,200 due to the office rent of the animal vaccination depôt having been sanctioned at Rs. 150 a month instead of the former rent Rs. 50 (Bengal Government No. 644, dated 2nd April 1884).
		Office expenses and miscellaneous	2,681		2,651		2,651		2,356		1,906	2,000	1,265	
				5,345		5,315		5,315		4,000				
		Travelling Expenses.												
		Travelling allowances		21,390		25,000		25,000		16,200	16,874	20,000	9,289	Additional provision made for the offices recently created, such as Superintendent of Vaccination, Sonthal Pergunnahs, two Inspectors each of the Eastern Bengal and Behar Circles.
		Postage Charges.												
		Service postage stamps ...		400		400		400		400	504	500	207	
		Add for rounding				85		85						
		Total Vaccination ...		1,46,761		1,35,900		1,35,900		1,28,700	1,22,912	1,29,200	64,367	
		MEDICAL COLLEGE AND SCHOOLS.												
		Salaries.												
1	1	Principal ...	21,600		21,600		21,600		21,600					
10	10	Professors ...	1,01,400		1,01,400		1,01,400		96,000					Two of the Professors will be entitled to higher rate of pay, as they will complete their 20 years' service on 31st March 1885.
1	1	Assistant Professor	4,200		4,200		4,200		4,200					
4	4	Superintendents	10,800		10,800		10,800		10,800					
21	21	Teachers	49,320		49,320		49,320		48,720					One of the teachers having passed the higher grade examination is entitled to increase of pay of Rs. 50 per month.
9	9	Demonstrators of Anatomy ...	14,220		13,620		13,620		14,820					
				2,01,540		2,00,940		2,00,940		1,96,140	1,89,638	1,94,000	97,484	Decrease is due to the appointment of third grade Assistant Surgeon to the post of second Demonstrator, Medical College.
		Establishment.												
8	8	Museum Assistants	2,736		2,736		2,736		2,736		14,126			
5	5	Chemical and Anatomical Assistants	2,100		2,100		2,100		2,046		699		8,067	
3	3	Injectors and Taxidermists ...	720		720		720		720		1,335		81	The assistant at Patna has passed the examination in the first grade, entitling him to pay at Rs. 35 per month.
		Native medical pupils.												
21	21	Female pupils ...	3,696		3,696		3,696		3,816		2,328		1,494	
74	74	Clerks and servants	10,109		10,109		10,109		10,109					
19	19	Extra establishment for dissecting season ...	1,060		1,060		1,060		1,060					
				20,421		20,421		20,421		20,481		19,000		
		Total ...				2,21,361		2,21,361		2,16,621				
		Deduct probable savings ...				4,661		4,661		4,621				
						2,16,700		2,16,700		2,12,000				
		Contingent Charges.												
		Scholarships, stipends, &c. ...	10,052		10,050		10,050		10,052		9,140		5,011	
		Prizes	1,000		1,000		1,000		1,000		1,133		1,095	
		Petty construction and repairs	200		200		200		200		773		178	
		Rent	.....		.....		.....		84		40		10	
		Cost of medical stores	2,000		2,000		2,000		2,060		675		150	
		Charges for European stores ...	.....		.....		.....		.....		.....		7	
		One-third freight on stores ...	.....		.....		.....		.....		.....			
		Cost of surgical instruments for teaching students... ...	6,728		6,800		6,800		6,784		6,500		2,930	
		Office expenses and miscellaneous	100		.....		.....		.....		.....			
				20,080		20,050		20,050		20,120		20,000		
		Travelling Expenses.												
		Travelling allowances		250		250		250		250	395		757	
		Postage Charges.												
		Service postage stamps ...		100		100		100		90	61		41	
		Total Medical College, &c. ...		2,42,400		2,37,100		2,37,100		2,32,460	2,26,843	2,33,000	1,17,305	

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GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES.												
		Salaries.												
3	3	Surgeons ...	36,900		36,900		36,900		36,900					The Resident Surgeoncy of the Eden Hospital formerly held by an Apothecary has, since August 1884, been held by a Covenanted Officer.
3	3	House Surgeons...	16,800		16,800		16,800		15,000					Increase of pay has been granted to the Kurseong Superintendent (Bengal Government No. 582T—M, dated 15th May 1884).
3	3	Superintendents	9,600		9,600		9,600		9,000					
34	38	Assistant Surgeons	36,720		36,720		36,720		29,280					Increase is mainly due to the complete carrying into effect of the sub-divisional scheme sanctioned in Bengal Government Resolution dated 7th February 1884.
47	23	Supernumerary Assistant Surgeons	28,800		28,800		28,800		48,000					
9	9	Apothecaries and Assistant Apothecaries ...	15,000		15,000		15,000		15,600					Decrease due to decrease in number.
1	1	Steward ...	3,000		3,000		3,000		3,000					
				1,46,820		1,46,820		1,46,820		1,56,780	1,21,928	1,41,600	67,805	
		Establishment.												
114	92	Hospital Assistants	32,030		32,030		32,030		34,250					Increase due to the complete carrying into effect of the arrangements suggested in Bengal Government Resolution dated 7th February 1884.
67	60	Supernumerary Hospital Assistants	10,740		10,740		10,740		11,640		29,565	45,000	8,251	Decrease due to less number in the list.
22	33	Compounders, Dressers and Apothecaries ...	4,728		4,728		4,728		4,608					Increase due to the appointment of a compounder for the Alipore Police Case Hospital.
		Female pupils ...	.....		.....		.....		.....					
71	491	Clerks and servants	53,556		53,556		53,556		50,448		48,018	49,000	27,715	Number increased under sanction of Government.
				1,01,054		1,01,054		1,01,054		1,00,946				
										2,57,726				
		Deduct probable savings ...								20,726				
										2,37,000				
		Small-pox establishment for Campbell Hospital		800		800		800		800				
		Temporary establishment ...		852		852		852		852	678		541	
		Allowance for attending educational institutions		6,400		6,400		6,400		6,400	4,635	6,500	3,066	
		Total ...		2,55,926		2,55,926		2,55,926		2,45,052	2,94,824	2,42,100	1,07,378	
		Supplies and Services.												
		Diet of patients	88,833		85,000		85,000		85,000		84,787	94,000	53,133	
		Clothing of patients	11,639		9,000		9,000		9,000					
		Cost of medicines and instruments	16,000		16,000		16,000		17,000		25,998	17,000	1,452	
		Cost of country medicines ...	2,330		2,330		2,330		2,360		2,409	2,600	1,387	
		Petty construction and repairs	1,469		1,470		1,470		1,200		945	1,400	606	The increase is asked for to provide for extensive repairs and additions to be made to the servants' houses of the Campbel Medical Hospital.
		Contingent charges.												
		Miscellaneous	23,653		23,000		23,000		22,328		20,364	21,000	9,334	
				1,43,924		1,36,800		1,36,800		1,36,888				
		Travelling Expenses.												
		Travelling allowances ...		5,600		5,000		5,000		5,000	3,688		2,379	
		Postage Charges.										5,000		
		Service postage stamps ...		50		50		50		60	20		20	
		Total ...				3,97,776		3,97,776						
		Add for rounding				124		124						
		Total ...		4,04,900		3,97,900		3,97,900		3,87,000	3,43,405	3,83,100	1,75,689	

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1884-85.	Numbers 1885-86.		Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
		LUNATIC ASYLUMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
4	4	Superintendents		10,800		10,800		10,800		10,800	10,405	10,500	5,569	
		Establishment.												
6	6	Civil hospital assistants ...	1,920		1,920		1,920		1,920		2,090		1,109	
1	1	Compounder and dresser	144		144		144		144					
4	4	Matrons	3,720		3,720		3,720		3,720		14,461		7,648	
7	7	Overseers ...	11,100		11,100		11,100		11,100					
286	286	Clerks, servants, and guards ...	25,542		24,500		24,500		25,500		22,831		12,835	
12	12	Temporary manufacturing establishment ...	2,160		2,160		2,160		2,160		1,533		763	
				44,586		43,544		43,544		44,544	40,915	41,500		
		Supplies and Services.												
		Diet of patients	27,214		27,500		27,500		26,500		29,267		13,312	
		Clothing of patients	3,280		3,200		3,200		3,100					
		Raw materials for manufactures	30,867		30,500		30,500		28,500		27,800		13,078	
		Petty construction and repairs	1,522		522		522		1,527		354		121	
		Cost of medical stores	300		300		300		300		488		11	
		Passage money for insanes ...	900		1,900		1,900		900		1,647		.....	
		Cost of country medicines ...	75		75		75		75				.....	
				64,158		63,997		63,997		60,902	59,556	55,000	26,522	
		Contingent Charges.												
		Rent of buildings	197		197		197		197		185		1,980	
		Office expenses and miscellaneous	5,724		5,000		5,000		5,434		5,103			
				5,921		5,197		5,197		5,631				
		Travelling Expenses												
		Travelling allowances		100		100		100		.....	.....	5,500		
		Postage Charges.												
		Service postage stamps... ...		65		50		50		50	20		10	
						1,23,688		1,23,688		1,21,927				
		Deduct probable savings ...				7,588		7,588		5,927				
		Total Lunatic Asylums ...		1,25,630		1,16,100		1,16,100		1,16,000	1,16,184	1,12,500	56,436	
		SANITARY COMMISSIONER												
		Salaries.												
1	1	Sanitary Commissioner		21,600		21,600		21,600		19,100	14,855	21,500	10,600	Increase due to the Sanitary Commissioner drawing his grade pay as Deputy Surgeon-General. Bengal Government orders No. 479, dated 11th March 1884.
		Establishment.												
18	19	Clerks	12,780		12,780		12,780		11,580		11,425	14,000	7,522	Provision is made for the clerk to be appointed under Bengal Government order No 757, dated 11th July 1884.
2	2	Servants	180		180		180		180					
		Temporary establishment ...	.....		.....		.....		.....					
				12,960		12,960		12,960		11,760				
		Total ...		34,560		34,560		34,560		30,860	26,280	35,500	18,122	
		Contingent Charges.												
		Office expenses and miscellaneous	600		600		600		600					
		Cost of medical stores	.....		.....		.....		.....					
				600		600		600		600	600	1,000	2,315	

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GRANT 24 —MEDICAL SERVICES—*concluded.*

	Numbers 1884-85.	Numbers 1885-86.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
SANITARY COMMISSIONER —*continued.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling Expenses.														
Travelling allowances				3,000		3,000		3,000		3,000	2,887	3,000	1,500	
Postage Charges.														
Service postage stamps... ...				500		500		500		440	486	500	224	
Deduct for rounding						38,660 60		38,660 60						
Total Sanitary Commissioner...				38,660		38,600		38,600		34,900	30,207	40,000	22,161	
CHEMICAL EXAMINER.														
Salaries.														
Chemical Assistant	1	1	840		840		840		840					
Civil Hospital Assistant ...	1	1	840		840		840		840					
				1,680		1,680		1,680		1,680	1,540	1,700	840	
Establishment.														
Clerks and servants	4	4		756		756		756		756	755	800	440	
Supplies.														
Stores from Europe			.....		.....		.....		.....		1,210			
Medical stores			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	456	500	77	
Contingent Charges.														
Freight on stores...			.....		.....		.....		.....		.....		.....	
Office expenses and miscellaneous			454	454	454	454	454	454	454	454	391	1,000	190	
Postage Charges.														
Services postage stamps ...				50		50		50		50	62	.....	37	
Total Chemical Examiner ...				3,940		3,940		3,940		3,940	4,953	4,000	1,584	
GRANTS FOR MEDICAL PURPOSES.														
Grants to the following hospitals and dispensaries supported from private sources:—														
Calcutta Native Hospital and Branch Dispensaries ...			37,366		37,366		37,366		47,366		49,315		25,305	
Howrah General Hospital ...			4,400		4,400		4,400		4,400					
Irrigation Hospital, Dehree ...			300		300		300		300					
Calcutta Lock-hospital ...			.....		.....		.....		.....					
Cost of medical stores			2,502		2,502		2,502		2,502		37		14	
Expenses during the prevalence of epidemic			6,052		6,052		6,052		6,052		1,913		985	
Grants to dispensaries in lieu of medical stores			100		100		100		100		.....		.....	
Grants to dispensaries in the Sonthal Pergunnahs			600		600		600		600		.....		.....	
Grants to dispensaries in Government estates			180		180		180		180		245		85	
Total grants for Medical purposes				51,500		51,500		51,500		51,500	51,515	51,500	26,389	
Refunds				2,000		2,000		2,000		2,000	2,058	2,000	140	

C. E. G.—Reg. 12574C—118—27-1-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20530, dated the 23rd December 1884, submitting the estimates of receipts and expenditure of the Medical Department for 1885-86.

The Surgeon-General estimates the receipts for 1885-86 at Rs. 1,31,500 against Rs. 1,41,756, the actuals of 1883-84. The "Fees from paying-patients in Government hospitals" aggregated Rs. 58,144 in 1883-84, while the local estimate on this account for 1885-86 amounts to Rs. 46,300. The Accountant-General has raised this estimate to Rs. 50,000, as also the local estimate under "Fees and fines of Medical College and schools" from Rs. 17,300 to Rs. 20,000. His estimate of total receipts amounts to Rs. 1,36,000, and it is accepted, except that the provision made by him for "Miscellaneous receipts" will be raised from Rs. 4,000 to Rs. 5,000, the actuals of the first six months of the current year having amounted to Rs. 3,505. The total will stand at Rs. 1,37,000.

2. The estimate provides for a total expenditure of Rs. 14,78,000 against Rs. 14,45,000, the sanctioned grant for the current year. Full explanations have been furnished by the Accountant-General of the fluctuations in the estimates, and they are accepted subject to the following remarks.

3. *Medical Establishment.*—The Accountant-General's estimate under this head amounts to Rs. 4,94,960. No provision has been made for the two additional copyists for the office of the Surgeon-General, sanctioned in Government order No. 1451, dated the 29th December 1884. A sum of Rs. 600 will be entered on this account. The Accountant-General has reduced the departmental estimate for "Travelling expenses" of the Surgeon-General from Rs. 1,800 to Rs. 500, with reference to the actuals of 1883-84, which aggregated Rs. 540 only. His estimate will stand. The total grant under *Medical Establishment* will stand at Rs. 4,95,560.

4. *Vaccination.*—The Accountant-General has reduced the local estimate of "Salaries of Deputy Superintendents of Vaccination" from Rs. 28,050 to Rs. 20,850. The local estimate includes the fixed travelling allowance of the Deputy Superintendents, Metropolitan Circle, which has been rightly excluded by the Accountant-General from this head, and included under the head of Travelling allowance. The provision for "Travelling allowance" amounts to Rs. 25,000 against Rs. 16,200, the sanctioned grant for the current year. The increase has been provided on account of the travelling expenses of the officers newly appointed, such as the Superintendent of Vaccination, Sonthal Pergunnahs, and Inspectors of the Eastern Bengal and Behar Circles. The Accountant-General's estimate of total expenditure under this head, amounting to Rs. 1,35,900, is passed.

5. *Medical College and Schools.*—The departmental estimate under this head amounts to Rs. 2,42,400. The Accountant-General has reduced the estimate by Rs. 639, and made a lump deduction of Rs. 4,661 on account of probable savings. His estimate amounts to Rs. 2,37,100 against Rs. 2,32,460, the grant for the current year. It is accepted.

6. *Hospitals and Dispensaries.*—The Accountant-General has reduced the local estimate under this head from Rs. 4,04,900 to Rs. 3, 97,900. The reduction has chiefly been under "Diet and clothing of patients."

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The actual expenditure under this head in 1883-84 was Rs. 84,787, and the provision made by the Surgeon-General amounts to Rs. 1,00,472. The Accountant-General's estimate, amounting to Rs. 94,000, which is the same as the sanctioned grant for the current year, will stand.

7. *Lunatic Asylums.*—A provision of Rs. 1,25,630 has been made by the Surgeon-General for 1885-86 against Rs. 1,16,000, the grant for the current year. The actual expenditure in 1883-84 was Rs. 1,16,184, and the Accountant-General has placed the estimate at Rs. 1,16,100, which is passed.

8. *Sanitary Commissioner.*—The estimate under this head amounts to Rs. 38,600 against Rs. 34,900 for the current year. The increase is due mainly to the Sanitary Commissioner drawing his grade pay as Deputy Surgeon-General, as also to a provision for the pay of a clerk sanctioned in Government order No. 1367, dated 15th December 1884. The estimate is accepted.

9. In accordance with the foregoing remarks, the grant for 1885-86, compared with the sanctioned estimate for the current year, will stand thus—

	Budget estimate, 1884-85.	Sanctioned grant, 1885-86.
	Rs.	Rs.
Medical establishments	4,88,500	4,95,560
Vaccination	1,28,700	1,35,900
Medical College and Schools	2,32,460	2,37,100
Hospitals and Dispensaries	3,87,000	3,97,900
Lunatic Asylums	1,16,000	1,16,100
Sanitary Commissioner	34,900	38,600
Chemical Examiner	3,940	3,940
Grants for medical purposes	51,500	51,500
Refunds	2,000	2,000
		14,78,600
Add—For rounding	.....	400
Total ...	14,45,000	14,79,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Surgeon-General, the Director of Public Instruction, Sanitary Commissioner, Accountant-General, and General and Municipal (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 313-18.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1885.

C. E. G.—Reg. No. 12548C—118—27-1-85.

ESTIMATES, SCIENTIFIC AND OTHER MINOR DEPARTMENTS, 1885-86.

No. 2050C, dated Calcutta, the 22nd December 1884.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XX.—Scientific and other Minor Departments.

Budget Estimate, 1885-86.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS.												
Botanical Garden receipts ...	1,700		1,700		1,700		1,700		1,848	1,700	347	
Birch Hill Park at Darjeeling ...	1,250		1,250		1,250		2,750		2,421	1,450	53	The Conservator of Forests, Bengal, explains that the cause of the variation from the Budget Estimate of 1884-85 is that the balance of fuel in stock, when the estimate was submitted in December 1883, was sold before the close of 1883-84, and the compartment made over to the Public Works Department.
		2,950		2,950		2,950		4,450	4,269	3,150	400	
Government Bull and Stallion receipts		.....		.....		.....		.....	653		.....	
Cinchona Plantations		1,56,500		1,56,800		1,56,800		1,56,500	1,71,764	1,56,500	48,628	
Receipts on account of Public Exhibitions and Fairs		750		750		750		650	* 5,148	650	.....	* Rs. 4,329 paid into the bank by the Chairman of the Calcutta Exhibition.
Emigration fees (Act VII of 1871)	20,767		25,000		25,000		12,400		20,909	25,000	17,053	Seven months' actuals amount to Rs. 20,194.
Examination fees	15		500		500		.....		510	500	60	
Miscellaneous	.....		.....		.....		.....		2,312	.....	702	
		20,782		25,500		25,500		12,400				
Tot ...		1,80,982		1,86,000		1,86,000		1,74,000	2,05,567	1,80,800	66,843	

26.—Scientific and other Minor Departments.

Expenditure.	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Budget estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial Museums	14,000	20,000	14,000	15,297	14,000	7,344	
Donations to Scientific Societies	8,900	8,650	8,400	8,000	8,900	4,600	
Model Farms	10,000	12,000	10,000	.....	3,000	1,189	
Cinchona Plantations	1,26,035	1,26,035	1,26,000	1,60,303	1,26,000	46,802	
Public Exhibitions and Fairs—Provincial	22,550	27,550	2,550	60,051	35,000	28,718	
Government Bull and Stallion charges ...	2,000	2,000	2,400	2,991	2,000	877	
Botanical and other Public Gardens ...	99,900	89,500	1,01,210	1,06,489	1,00,000	49,890	
Emigration	23,305	25,251	23,242	23,114	23,000	12,321	
Census	18,830	12,830	18,000	2,551	18,000	1,346	
Registration of Railway Traffic	1,000	1,000	1,110	1,188	.....	.....	
Ditto River-borne Traffic ...	17,680	17,680	17,140	16,817	1,000	370	
Agricultural Department	.....	19,800	.....	.....	.....	.....	
Examinations—Provincial	600	600	500	433	17,000	8,862	
Veterinary College	.....	10,000	.....	.....	.....	.....	
Miscellaneous	500	500	448	201	600	282	
Refunds	100	100	.....	122	500	36	
Provincial statistics	100	100	.....	128	.....	39	
Total ..	.....	4,04,056	3,25,000	.....	.....	.....	
Deduct for rounding	.....	56	.....	.....	.....	.....	
Total 26, Scientific and other Minor Departments, Provincial	3,45,000	4,04,000	3,25,000	3,97,685	3,49,000	1,62,676	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL MUSEUMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ECONOMIC MUSEUM.											
Salaries	3,000		3,000		3,000		3,000			1,250	
Establishment	4,140		4,140		4,140		4,063			2,465	
Temporary establishment	.....		.....		.....		116			.....	
		7,140		7,140		7,140		7,179		3,715	
Contingent Charges.											
Collection of specimens, &c.	2,000		2,000		2,000		2,000			1,060	
Office and ground rent	3,930		3,930		3,930		5,304			1,920	
Service postage stamps	75		75		75		10			.....	
Office expenses and miscellaneous ...	855		855		855		804			649	
		6,860		6,860		6,860		8,118		3,629	
Total Economic Museums ...		14,000		14,000		14,000		15,297	14,000	7,344	
Exhibition of trade specimens		.....		6,000		.....		.....	.....	.....	
Total Provincial Museums ...		14,000		20,000		14,000		15,297	14,000	7,344	
DONATIONS TO SCIENTIFIC SOCIETIES, &c.											
Agri-Horticultural Society		2,900		2,650		2,400		2,000		1,600	Added Rs. 500 for grant from India; see Benga Government letter 2438T—R, dated 24th October 1884 for fibre cultivation.
Asiatic Society.											
Allowances for standard and useful oriental works		6,000		6,000		6,000		6,000		3,000	
Total Donations to Scientific Societies, &c.		8,900		8,650		8,400		8,000	8,900	4,600	
MODEL FARMS.											
Experimental Farms and Training School	10,000		10,000		10,000		.....	.....	3,000	1,189	
Purchase of seed	.....		2,000		.....		.....	.....	.....	.....	
Total ...	.....	10,000	.....	12,000	.....	10,000	.....	.....	.....	.....	
CINCHONA PLANTATIONS.											
PLANTATION ACCOUNT.											
Numbers. 1884-85. / 1885-86.											
Salaries.											
1 / 1 Head Gardener (including pony allowance)	7,560		7,560		7,560		20,264			10,780	
1 / 1 Second Gardener	3,780		3,780		3,780						
4 / 4 Assistant Gardeners ...	10,320		10,320		10,320						
1 / 1 Ditto Gardener ...	2,400		2,400		2,400						
		24,060		24,060		24,060		20,264		10,780	
Establishment.											
Native establishment for plantations...		61,520		61,520		61,520		51,415		25,797	
Contingent Charges.											
Freight on cinchona bark sent to England	.....		.....		.....		2,453			.....	
House rent for Superintendent at Darjeeling	2,025		2,025		2,025		.....			.....	
Freight on stores	.....		.....		.....		76			26	
Office expenses and miscellaneous ...	10,000		10,000		10,000		6,329			2,226	
Charges for Europe stores	.....		.....		.....		5,061			6	
		12,025		12,025		12,025		13,919		2,258	
Postage Charges.											
Service postage stamps		200		200		200		165		240	
MANUFACTURING ACCOUNT.		97,805		97,805		97,805		85,763		39,075	
Numbers. 1884-85. / 1885-86.											
Salaries.											
1 / 1 Quinologist		3,600		3,600		3,600		2,339		1,091	
Establishment.											
Native establishment for the Quinologist		3,700		3,700		3,700					

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CINCHONA PLANTATION—*contd.*											
MANUFACTURING ACCOUNT—*contd.*											
Contingent Charges.											
Laboratory and manufacturing charges	20,000		20,000		20,000		70,037			6,492	The actuals for 1883-84 include a sum of Rs. 49,748 paid in England on account of fees for analysis of cinchona bark and febrifuge and other working charges in connection with both.
Miscellaneous...	500		500		500		1,804			.....	
Charges for Europe stores	.....		.....		.....		.....			.....	
Cost of medical stores	.....		.....		.....		8			.....	
		20,500		20,500		20,500		71,849		6,492	
Travelling Expenses.										44	
Travelling allowances		300		300		300		152			
Postage Charges.											
Purchase of service postage stamps ...		200		200		200		200		100	
		1,26,105		1,26,105		1,26,105					
Deduct for rounding		70		70		105					
Total Cinchona Plantations ...		1,26,035		1,26,035		1,26,000		1,60,303	1,26,000	46,802	
PUBLIC EXHIBITIONS AND FAIRS.											
PROVINCIAL.											
London Exhibition	20,000				.....						The increase in 1883-84 is due to the Calcutta Exhibition and London Exhibition, charges for which have also come into the current year.
Bombay ,, ...			20,000								
Local Exhibitions			5,000								
Donation to Chota Nagpore Fair	250		250		250						
Ditto to Chyebassa ,, ...	200		200		200						
Ditto to Titalya ,, ...	250		250		250						
Ditto to Julpesh ,, ...	100		100		100						
Ditto to Sonepore ,, ...	1,750		1,750		1,750						
Total Public Exhibitions and Fairs ...		22,550		27,550		2,550		60,051	35,000	28,718	
GOVERNMENT BULL AND STALLION CHARGES.											
Purchase of breeding mares	.....				.....		300			877	
Feed and keep of cattle	2,000			2,000	2,200		2,691				
Contingencies	.....				200		.....				
Total Bull and Stallion charges ...		2,000				2,400		2,991	2,000	877	
BOTANICAL AND OTHER PUBLIC GARDENS.											
Number. 1884-85. / 1885-86.											
Salaries.											
1 / 1 Superintendent	19,200		19,200		19,200		18,710			3,021	Annual increment.
1 / 1 Curator	3,240		3,240		3,120						
1 / 1 Botanical Collector ...	2,400		2,400		2,400		9,582			5,050	
1 / 1 Botanist for Herbarium ...	5,400		5,400		5,400						
1 / 1 Assistant Gardener ...	1,800		1,800		1,800						
		32,040		32,040		31,920		28,352		8,071	
Establishment.											
1 / 1 Native Overseer	960		960		960		18,397			10,923	
... / ... Native establishment ...	13,987		13,987		13,987						
... / ... Temporary establishment	3,500		3,500		3,500						
		18,447		18,447		18,447		18,397		10,923	
Contingent Charges.											
Office expenses and miscellaneous ...	2,750		2,750		2,750		4,314			1,606	
Charges for the collection and distribution of seeds	2,750		2,750		2,750		9,074			4,577	
Manure	1,200		1,200		1,200						
Garden improvements	1,000		1,000		1,000		8,650			4,170	
Repair of roads	3,250		3,250		3,250						
Maintaining steam pump for garden tanks	1,830		1,830		1,832						
Fitting up new Palm-house	.....		.....		.....		.....			.....	
Expenses for the Herbarium	2,650		2,650		2,650		2,021			3,515	
Library charges	1,500		1,500		1,500		2,008			1,081	
Cost of medical stores	.....		.....		.....		49			.....	
Purchase of service stamps	253		253		253		151			7	
Travelling allowances	2,200		2,200		2,200		185			.....	
Stores from England...	.....		.....		.....		1,411			694	
Freight on Europe stores	.....		.....		.....		20			.....	
Petty construction and repairs	.....		.....		.....		285			73	
		19,383		19,383		19,385		28,168		15,789	
		69,870		69,870		69,752		74,817		34,783	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL AND OTHER PUBLIC GARDENS—*continued.*											
Grants to Public Gardens.											
Grant to Zoological Gardens	20,000		20,000		20,000		21,200			11,200	
Grant to Public Garden, Monghyr ..	300		300		300		300			150	
Grant to Birch Hill Park at Darjeeling...	1,250		1,250		2,750		1,692			604	
		21,550		21,550		23,050		23,192		11,954	
BOTANICAL GARDEN AT DARJEELING.											
Establishment.											
Head Gardener and Plant Collectors ...	3,000		3,000		3,000		2,400				
Gardeners and coolies	3,000		3,000		3,300		6,080			1,200	
Blacksmiths and carpenters	480		480		480		.....			1,511	
		6,480		6,480		6,480		8,480		.....	
										2,711	
Contingent Charges.											
Purchase and carriage of plants and seeds	500		500		500					442	
Frames, &c.	600		600		600					.....	
Tools and other contingencies	900		900		900					.....	
Piping for introduction of water into the garden	.....		.....		.....					.....	
Cultivation of seed potatoes	.....		.....		.....					.....	
		2,000		2,000		2,000				442	
		8,480		8,480		8,480		8,480		3,153	
		99,900		99,900		1,01,282					
Deduct for rounding ...		.....		.....		72					
Total Botanical and Other Public Gardens		99,900		99,900		1,01,210		1,06,489	1,00,000	49,890	
EMIGRATION.											
CHARGES UNDER ACT VII OF 1871.											
Numbers. 1884-85. / 1885-86.											
Salaries.											
1 / 1 Protector of Emigrants, three-fifths salary ...	9,504		9,504		9,504		12,804			6,717	
1 / 1 Medical Inspector	3,600		3,600		3,600		.....			1,440	
1 / 1 Personal Assistant, three-fifths salary	2,880		2,880		2,880		2,880			.....	
Salaries of officers on special duty	.....		.....		.....		.....			.....	
Establishment.		15,984		15,984		15,984		15,684		8,157	
23 / 23 Establishment, three-fifths charges		5,254		5,242		5,242		5,740		3,122	
Contingent Charges.											
Travelling allowance		250		250		250		433		135	
House rent		1,008		1,008		1,008		924		504	
Office expenses and miscellaneous ...		709		600		658		259		373	
Postage Charges.											
Purchase of service postage stamps ...		100		100		100		74		30	
Total Emigration ...		23,305		23,251		23,242		23,114	23,000	12,321	
CENSUS.											
Salary	15,000		15,000		15,000		.....			.....	
Establishment	.....		1,560		.....		.....			.....	
Provincial establishment	1,320		1,320		1,320		1,320			770	
Temporary establishment in mofussil ...	300		300		.....		1,146			576	
Travelling allowance...	1,500		1,500		1,500		.....			.....	
Contingencies	180		180		180		52			.....	
Service postage stamps	30		30		.....		33			.....	
		18,330		19,290		18,000		2,551	18,000	1,346	
REGISTRATION OF RAILWAY TRAFFIC.											
Contributions to Railway Companies for traffic returns		1,000		1,000		1,110		1,188	1,000	370	
REGISTRATION OF RIVER-BORNE TRAFFIC.											
Establishment	} 16,092		} 16,092		15,270		15,266			8,010	
Boat establishment			708								
Contingencies	708		830		740		699			418	
Petty construction and repairs	850		30		1,100		810			422	
Office and ground rent	30				30		42			12	
		17,680		17,680		17,140		16,817	17,000	8,862	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—*concluded.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
PROVINCIAL—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL STATISTICS.											
Temporary establishment		100		100		.....		128	.....	39	
AGRICULTURAL DEPARTMENT.											
Office establishment and rent	.....		10,000		.....						
Contingencies	.....		2,400		.....						
Travelling allowance...	.....		2,400		.....						
Books and Periodical	.....		5,000		.....						
				19,800							
EXAMINATION.											
Central Examination Committee.											
Clerks and servants							186			93	
Contingencies and miscellaneous	500		500		500		237			36	
Service postage stamps							10			30	
										159	
Subordinate Executive Service and other examinations	100		100		.....		.....			123	
Remuneration to copyists											
		600		600		500		433		282	
Veterinary College		.....		25,000		.....		.....	.....	.....	
MISCELLANEOUS		500		500		448		201	.....		
REFUNDS		100		100		.....		122	.....	36	

C. E. G.—Reg. No. 14080C—144—19-2-85.

2/8

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH FEBRUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20500, dated the 22nd December 1884, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for 1885-86.

RECEIPTS.

The total receipts included in this budget for 1885-86 have been estimated at Rs. 1,86,000 against Rs. 1,74,000 for the current year. The increase is chiefly under "Emigration fees," and has been provided for with reference to the actuals of the past year, and those of the first seven months of the current year. The Accountant-General's figures are accepted.

EXPENDITURE.

2. The estimate submitted by the Accountant-General provides for a total expenditure of Rs. 3,45,000 against Rs. 3,50,000, the grant fixed for 1884-85 in the Financial Resolution of 30th August 1884. The estimates are compared in the following table:—

	Accountant-General's estimate, 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.
Provincial Museums	14,000	14,000
Donations to Scientific Societies ...	8,900	8,400
Model Farms	10,000	10,000
Cinchona Plantations	1,26,035	1,26,000
Public Exhibitions and Fairs... ...	22,550	2,550
Government Bull and Stallion charges ...	2,000	2,400
Botanical and other Public Gardens ...	99,900	1,01,210
Emigration	23,305	23,242
Census	18,330	8,000
Registration of rail-borne traffic ...	1,000	1,110
Ditto of river-borne ditto ...	17,680	17,140
Examinations	600	500
Miscellaneous	500	35,448
Refunds	100	.....
Provincial statistics	100	.....
Total ...	3,45,000	3,50,000

Provincial Museums.—Under this head the Accountant-General has reproduced the figures of the estimate sanctioned for the current year. The estimate will be raised by Rs. 6,000 to provide for the exhibition of trade specimens in the Metcalfe Hall, in conjunction with the Agri-Horticultural Society. The grant under this head will be Rs. 20,000.

4. *Donations to Scientific Societies.*—A sum of Rs. 2,900 has been provided for grant to the Agri-Horticultural Society against Rs. 2,400 the amount fixed for the current year. An addition of Rs. 500 has been made on account of the grant sanctioned by the Government of India for fibre cultivation. This grant, however, was made for the current year, and in Government General Order No. 701Ex., dated 9th July 1884, it has been reduced to Rs. 250 per annum for each of the years 1885-86 and 1886-87. The Accountant-General's estimate will be reduced to Rs. 2,650. The allowance of Rs. 6,000 to the Asiatic Society for standard and useful oriental works is fixed and will stand.

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5. *Model Farms.*—A sum of Rs. 10,000 was entered under this head for 1884-85 on account of a Model Farm and Training School at Buxar, and an equal amount has been provided by the Accountant-General for 1885-86. The proposed site has not yet been fixed, but the provision will stand, as the amount may be required during next year. A sum of Rs. 2,000 may also be required for the purchase of seed. The grant under this head will be Rs. 12,000.

6. *Cinchona Plantations.*—The estimate under this head is the same as that sanctioned for the current year. It has been passed in Government order No. 1823, dated the 14th November, and will stand.

7. *Public Exhibitions and Fairs.*—A sum of Rs. 20,000 has been provided under this head for the Indian and Colonial Exhibitions to be held in London in 1886. As the Royal Commission appointed to conduct the Exhibition will probably make all purchases directly through its agents in India, this provision will not be necessary. Some expenditure, however, will probably be incurred on account of the Bombay Exhibition, and a sum of Rs. 20,000 will be entered on this account. A further sum of Rs. 5,000 will be provided for grants-in-aid of local Exhibitions, besides those for which fixed grants already exist. The total grant under this head will stand at Rs. 27,550.

8. *Botanical and other Public Gardens.*—The estimates under this head amount to Rs. 99,900 against Rs. 1,01,210 for the current year, as shown in the following table :—

	Estimate, 1885-86.	Grant, 1884-85.
	Rs.	Rs.
Botanical Gardens, Howrah	69,870	69,752
Ditto, Darjeeling	8,480	8,480
Grant to Zoological Gardens	20,000	20,000
Grant to Monghyr Public Garden	300	300
Grant to Birch Hill Park	1,250	2,750
	99,900	1,01,282
Deduct for rounding ...	.....	72
Total ...	99,900	1,01,210

The decrease is under the head of Birch Hill Park. The receipts from this Park being estimated at Rs. 1,250 the estimate of expenditure has been placed at an equal amount, against Rs. 2,750 the grant for the current year. The Accountant-General's figures will stand.

9. *Emigration.*—A sum of Rs. 23,305 has been entered under this head against Rs. 23,242 provided for 1884-85. An increase of Rs. 12 has been provided under the sub-head Establishment charges on account of an increase of Re. 1 a month sanctioned to the pay of the ferash attached to the Protector's office. As, however, only three-fifths of this increase will be debited to Colonial Emigration, and two-fifths to Inland Emigration, the Accountant-General's estimate will be reduced to Rs. 5,249. The provision made by the Accountant-General for office expenses and miscellaneous amounts to Rs. 709 against Rs. 658 for the current year. No explanation has been furnished for the increased provision. It will be reduced to Rs. 660. The total grant under this head will be Rs. 23,251.

10. *Census.*—Under this head provision has been made for the pay and travelling of the special officer appointed to collect information relating to castes and occupations of the people of Bengal. Some establishment will also be required in connection with this work. A sum of Rs. 1,560 will be entered to provide for the pay of a clerk on Rs. 100, and three chuprasees on Rs. 10, a month. The Accountant-General's estimate will be increased to Rs. 19,890.

11. In the Land Revenue Budget for 1885-86 provision has been made for the pay and travelling allowances of the Director of Agriculture, Bengal, appointed under the orders of the Secretary of State. The Director will require some clerical establishment to assist him in the discharge of his duties.

A sum of Rs. 19,800 will be included in this budget to provide for the following items :—

	Rs.
Office establishment and office rent	10,000
Contingencies	2,400
Travelling allowance of assistants	2,400
Books and periodicals	5,000
Total ...	19,800

12. Some provision will also be necessary for the establishment of a Veterinary College in Calcutta now in contemplation. A sum of Rs. 25,000 will provisionally be entered on this account. Such institutions under the Government of Punjab receive grants-in-aid from the Government of India, and an application will be made from the Municipal (Medical) Department for the grant of similar concessions to Bengal.

13. The Accountant-General's estimates under the remaining heads are accepted. The total grant under Minor Departments will be as follows:—

	Rs.
Provincial Museums	20,000
Donations to Scientific Societies	8,650
Model Farms	12,000
Cinchona Plantations	1,26,035
Public Exhibitions and Fairs	27,550
Government Bull and Stallion charges	2,000
Botanical and other Public Gardens	99,900
Emigration	23,251
Census	19,890
Registration of rail-brone traffic	1,000
Ditto of river-borne ditto	17,680
Agricultural Department	19,800
Examinations	600
Veterinary College	25,000
Provincial statistics	100
Miscellaneous	500
Refunds	100
Total ...	4,04,056
Deduct for rounding	56
Total ...	4,04,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General; to the Secretary to the Board of Revenue; to the Inspector-General of Registration; to the Protector of Emigrants; to the Superintendent of the Botanical Gardens; to the Superintendent of the Cinchona Plantations; to the Secretary to the Economic Museum Committee; to the Conservator of Forests; to the Director of Agriculture; to Mr. H. H. Risley on special duty; and to the Judicial, Revenue, and Municipal Departments of this Office, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt of Bengal.

Nos. 668-680.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th February 1885.

C. E. G.—Reg. No. 140810—144—19-2-85.

ESTIMATE OF SUPERANNUATION CHARGES, 1885-86.

No. 20390, dated Calcutta, the 16th December 1884.
Memo. by E. T. Atkinson, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1885-86.

Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

Receipts.	Accountant-General's estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Family subscriptions of native members of the Covenanted Civil Service...	1,100	1,100	820	934	1,000	715	Increased with reference to actuals.
Subscriptions under the Indian Civil Service Family Pension Regulations	4,000	5,000	4,300	5,263	4,300	2,255	
Contributions for pensions and gratuities...	48,900	48,900	56,880	69,150	47,700	23,344	Reduced with reference to the number of officers lent to Native States. The budget estimate for 1885-86 has been taken a little higher in order to leave a margin for increase in number of officers lent out.
Total ...	54,000	55,000	62,000	75,347	53,000	26,314	

Superannuation Allowances and Pensions.

Abstract.

Expenditure.	Budget estimate, 1885-86.	Budget estimate, 1884-85.	Increase.	Decrease.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superannuation and retired allowances ...	12,33,861	11,86,466	47,335	.....	12,33,861	10,80,240	11,85,500	5,76,090	
Compassionate allowances	46,510	46,534	.....	24	46,510	18,220	20,000	9,773	
Gratuities	35,000	35,000	.....	.....	35,000	41,625	35,000	7,538	
Bonus to officers of the Public Works Department	.....	.....	.....	.....	.....	.....	27,500	27,480	
	13,15,311				13,15,311				
Add for rounding ...	689				689				
Total ...	13,16,000	12,68,000	47,335	24	13,16,000	11,40,025	12,68,000	6,20,881	

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Superannuation Allowances and Pensions—continued.

DETAILS.

EXPENDITURE.	Budget estimate, 1884-85.	Lapsed since the date of framing the budget estimate, 1884-85.	Amount payable in 1884-85.	Add new pensions and retired allowances granted since the date of last estimate.	Budget estimate, 1885-86.	Sanctioned grant, 1885-86.	Revised estimate, 1884-85.	Actuals of 1883-84.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
SUPERANNUATION AND RETIRED ALLOWANCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Departments.										
Land Revenue	1,24,442	15,017	1,09,425	23,739	1,33,164	1,33,164				
Revenue Survey	12,479	2,559	9,920	4,000	13,920	13,920				
Opium	38,704	4,332	34,372	6,224	40,596	40,596				
Salt	17,928	159	17,769	.....	17,769	17,769				
Stamps	2,906	116	2,790	.....	2,790	2,790				
Excise	21,171	523	20,648	1,809	22,457	22,457				
Customs	1,22,214	4,744	1,17,470	1,638	1,19,108	1,19,108				
Assessed taxes	1,016	.....	1,016	.....	1,016	1,016				
Registration	2,217	.....	2,217	220	2,437	2,437				
Post Office	11,114	1,437	9,677	932	10,609	10,609				
Mint	2,384	36	2,348	240	2,588	2,588				
General Administration	1,47,609	7,166	1,40,443	16,524	1,56,967	1,56,967	11,85,500	10,80,240	5,76,090	
Law and Justice	2,62,070	26,855	2,35,215	25,769	2,60,984	2,60,984				
Police	1,82,113	11,566	1,70,547	24,640	1,95,187	1,95,187				
Education	49,307	2,250	47,057	13,754	60,811	60,811				
Medical	24,587	2,396	22,191	4,869	27,060	27,060				
Political	1,940	.....	1,940	.....	1,940	1,940				
Scientific and other Minor Departments	16,237	48	16,189	.....	16,189	16,189				
Stationery and Printing	4,103	.....	4,103	112	4,215	4,215				
Miscellaneous	13,120	.....	13,120	340	13,460	13,460				
Public Works Department ...	1,58,805	19,147	1,39,658	20,876	1,60,534	1,60,534				
	12,16,466				12,63,801	12,63,801				
Deduct—Amount transferred to Assam	30,000				30,000	30,000				
Total ...	11,86,466	98,351	11,18,115	1,45,686	12,33,801	12,33,801	11,85,500	10,80,240	5,76,090	

	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned grant, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
Compassionate allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Compassionate allowances		46,510		46,510		46,534	18,220	20,000	9,773	
Gratuities.										
Gratuities		35,000		35,000		35,000	41,625	35,000	7,538	
Bonus to officers of the Public Works Department		.....		.....		.....	.....	27,500	27,480	Bonus paid to Messrs. Kimber and Beglar.

C. E. G.—Reg. No. 11304C—80—31-12-84.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20390, dated the 16th December 1884, submitting the estimates of receipts and expenditure under the head "Superannuation" for the year 1885-86.

The Accountant-General estimates the receipts in aid of superannuation, retired and compassionate allowances during the year 1885-86 at Rs. 54,000, against Rs. 62,000 the sanctioned estimate for the current year, and Rs. 75,347 the actuals of 1883-84. The estimate for next year has been reduced with reference to the actuals of the first six months of the current year, and the revised estimate for the same year. The decrease in the revised estimate for 1884-85, and in the estimate for 1885-86, is chiefly under the head "Contribution for pensions and gratuities," and is due to a smaller number of officers lent, and likely to be lent, to Native States. The Accountant-General's figures are accepted, with the exception of his estimate of Rs. 4,000 under the head "Subscriptions under the Indian Civil Service Family Pension Regulations," which is raised to Rs. 5,000, with reference to the actuals of 1883-84, and the first six months of the current year.

2. The estimate of superannuation charges during the year 1885-86 has been placed by the Accountant-General at Rs. 13,16,000, against Rs. 12,68,000 the sanctioned estimate for the current year, and Rs. 11,40,085 the actuals of 1883-84. There have been new pensions costing in the aggregate Rs. 1,45,686 against Rs. 98,351 lapsed since the estimate for 1884-85 was framed. The additions are chiefly under the heads "Land Revenue," "General Administration," "Law and Justice," "Police," "Education" and "Public Works Department." The Accountant-General's estimate of expenditure during the year 1885-86 is accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No. 2347.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1884.

C. E. G.—Reg No. 11888C—58—31 12-84.

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ANNUAL ESTIMATES—STATIONERY AND PRINTING, 1885 86.

No. 2056C, dated Calcutta, the 23rd December 1884.
Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.
Forwarded to the Secretary to the Government of Bengal, Financial Department.

XXIII.—Stationery and Printing.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remark.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.												
Sale of stationery		45,544		30,000		30,000		33,000	26,377	26,000	11,876	Average of last three years' actuals.
PRINTING.												
Sale of Gazettes and other Publications.												
Sale of Books and Lists of Regular Appeals	2,000		2,000		2,000		2,700		1,900		935	
Sale of Excise Account Forms ...	1,773		2,000		2,000		2,000		1,765		1,348	
,, of Calcutta Gazette	15,000		15,000		15,000		14,000		14,979		6,834	
,, of Bengali Gazette	2,000		2,000		2,000		3,500		2,429		416	
,, of Civil Lists	1,400		1,400		1,400		1,000		1,475		357	
,, of Behar Gazette	50		50		50		100		49		39	
,, of Police Gazette	150		150		150		200		162		66	
,, of Oriya Gazette	.....		100		100		300		177		9	
,, of Customs Publications ...	22,000		22,000		22,000		22,000		21,104		11,968	
,, of Printed Acts	.....		300		1,300		400		657		162	
	44,373		45,000		46,000		46,400		44,677	46,000	22,134	
Other Press Receipts.												
Miscellaneous	21,236		50,000		50,000		50,600		49,661	50,000	17,549	
		65,609		95,000		96,000		97,000	94,338	96,000	39,683	
Total ...		1,11,153		1,25,000		1,26,000		1,30,000	1,20,715	1,22,000	51,559	

30.—Stationery and Printing.

Expenditure.	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Budget estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Remarks.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery Office at the Presidency	1,13,000	1,13,000	1,04,036	1,11,815	1,18,000	50,241	
Stationery purchased in the country	82,000	82,000	84,000	79,558	80,000	40,276	
Government Presses	3,08,000	3,08,000	2,70,500	2,90,141	3,00,000	1,60,380	
Printing at Private Presses...	2,000	2,000	2,470	5,629	2,000	1,062	
Stationery supplied from Central Stores ...	5,78,000	5,25,000	5,25,000	4,39,906	5,50,000	.....	
Refunds	1,000	1,000	1,000	795	1,000	314	
Total ...	10,84,000	10,31,000	9,87,000	9,27,844	10,51,000	2,52,273	

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GRANT 30.—STATIONERY AND PRINTING—*continued.*

Number 1884-85.	Number 1885-86.	Details.	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Budget estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals of six months, 1884-85.	Explanatory Remarks.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		STATIONERY OFFICE AT THE PRESIDENCY.							
		Establishment.							
72	71	Clerks	37,030	37,030	36,620	35,115		21,318	Annual increment.
41	41	Servants and others ...	3,420	3,420	3,410	488		561	
		Temporary establishment...	.....	.....	.....				
			40,450	40,450	40,030	35,603		21,879	
		Contingencies.							
		One-third freight on Europe stores ...	5,800	5,800	5,800	4,118		2,289	
		Cost of landing stationery packages ...	13,000	13,000	7,000	19,309		.....	The estimate is raised with reference to the expenditure of the past two years.
		Form Store Department	25,500	25,500	25,500	47,639		22,752	
		Office expenses and miscellaneous ...	22,000	22,000	18,500				
		Office rent	2,400	2,400	3,200	1,884		1,498	A portion of the premises occupied for storing stationery stores has been given up.
			68,700	68,700	60,000	72,950		26,539	
		Postage Charges.							
		Service postage stamps	4,000	4,000	4,000	3,262		1,823	
			1,13,150	1,13,150	1,04,030	1,11,815	1,18,000	50,241	Includes additional grant of Rs. 13,500 sanctioned in Bengal Government letter No. 1839, dated the 17th November 1884.
		Probable savings	150	150					
		Total Stationery Office, &c. ...	1,13,000	1,13,000					
		PROVINCIAL.							
		STATIONERY PURCHASED IN THE COUNTRY.							
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.							
		Land Revenue	15,000	13,000	16,000	14,379		7,876	
		Excise	2,500	2,500	2,700	2,049		976	
		Law and Justice—							
		Civil and Sessions Courts	33,500	33,500	34,000	32,858		16,452	
		Criminal Courts	8,000	8,000	8,000	7,650		3,657	
		Courts of Small Causes	500	500	600	484		243	
		Police	22,500	22,500	22,700	22,138		11,073	
		Total Stationery purchased in the country	82,000	82,000	84,000	79,558	80,000	40,276	
		GOVERNMENT PRESSES.							
		BENGAL SECRETARIAT PRESS.							
		Salary.							
		Superintendent	12,000	12,000	12,000	12,150		6,660	
		Establishment.							
		Printers and Examiners							
		Readers and copyholders							
		Compositors and distributors				33,123		15,034	
		Pressmen	1,90,000	1,90,000	1,60,000				
		Clerks, servants, and others				24,039		14,375	
		Overtime of the establishment				30,614		22,771	
		Piece-hand establishment				75,449		47,733	
			1,90,000	1,90,000	1,60,000	1,63,225		99,913	
		Supplies.							
		Cost of materials and stock	19,200	19,200	18,000	4,955		2,209	
		Contingent Charges.							
		Service postage stamps	13,000	13,000	10,500	10,042		6,621	These estimates have been reproduced from the estimates of the Superintendent of Government Printing, Bengal—estimate received with letter from Government of Bengal, Financial Department, No. 2171, dated the 10th December 1884.
		Contingencies	12,000	12,000	10,000	13,044		7,888	
		Cost of stores from England	.....	.....	.....	13,163		3,212	
		Contract and miscellaneous printing ...	.....	.....	.....	.....		.....	
		One-fifth freight on stores	.....	.....	.....	1,146		.....	
		Total Secretariat Press ...	25,000	25,000	20,500	37,395		17,721	
			2,46,200	2,46,200	2,10,500	2,17,725		1,24,503	
		PRESIDENCY JAIL PRESS.							
		Establishment.							
		Overseers, readers, instructors, and distributors	7,980	7,980	7,980	4,747		2,773	
		Engineer	360	360	360				
		Clerks	720	720	720	3,981		2,347	
		Servants	348	348	348				
		Overtime of the establishment	4,592	4,592	4,592	4,131		2,232	
			14,000	14,000	14,000	12,859		7,352	
		Contingent Charges.							
		Block and plant	10,000	10,000	10,000	385		130	
		Purchase of type, &c.	.....	.....	.....	4,334		3,557	
		Service postage stamps	.....	.....	.....	.....		.....	
		Miscellaneous	12,000	12,000	12,000	16,749		8,222	
		Cost of Europe stores	.....	.....	.....	13,514		319	
		Total Jail Press ...	22,000	22,000	22,000	34,982		12,228	
			36,000	36,000	36,000	47,841		19,580	

GRANT 30.—STATIONERY AND PRINTING—*concluded.*

DETAILS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Budget estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARK
GOVERNMENT PRESSES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT PUBLICATIONS.											
Uriya Gazette	5,000		5,000		3,000		3,774			2,792	The increase is due to publication of extra copies of Uriya Acts and Bills under recent orders of Government.
Custom Publications	20,800		20,800		21,000		20,801			11,505	
		25,800		25,800		24,000		24,575		14,297	
Total Government Presses ...		3,08,000		3,08,000		2,70,500		2,90,141	3,00,000	1,60,380	Increased with reference to actuals of past years.
PRINTING AT PRIVATE PRESSES.											
Land Revenue	600		600		610		243			.....	
Opium	.....		.....		.....		.....			.....	
Salt	70		70		100		.....			.....	
Stamps	.....		.....		.....		.....			.....	
Excise	100		100		100		.....			.....	
Customs	30		30		30		.....			.....	
Registration	100		100		100		.....			.....	
General Administration	600		600		600		110			220	
Law and Justice	50		50		150	{	18 / 4,846	}		4	Includes Rs. 4,846 for printing Indian Law Reports.
Police	105		105		100		.....			.....	
Marine	.....		.....		.....		.....			.....	
Education	200		200		200		172			53	
Medical	100		100		100		.....			.....	
Scientific and other Minor Departments...	.....		.....		.....		234			785	
Miscellaneous	125		125		180		5			.....	
Public Works	220		220		200		.....			.....	
		2,300		2,300							
Deduct for rounding ...		300		300							
		2,000		2,000		2,470		5,628	2,000	1,062	
Stationery supplied from Central Stores		5,78,000		5,25,000		5,25,000		4,39,906	5,50,000	.....	
Refunds.											
Printing		1,000		1,000		1,000		795	1,000	314	

District detail of amounts provided in the Budget Estimate of 1885-86 *for Printing at Private Presses.*

	Land Revenue.		Salt.	Excise.	Customs.	Registration.	Administration.	Law and Justice.	Police (Pounds).	Education.	Medical.	Miscellaneous.	Public Works (Ferries).	Total.
Cuttack	100	.....	40	50	30	.....	10	.....	.....	.....	.....	.....	.....	230
Pooree	500	.....	30	50	.....	.....	.....	.....	.....	.....	.....	.....	3	583
Bankoora	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	5
Patna	.....	.....	.....	.....	.....	.....	.....	.....	30	.....	.....	.....	.....	30
Furreedpore	.....	.....	.....	.....	.....	.....	.....	.....	40	.....	.....	.....	20	60
Mymensing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Burdwan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36	36
Dacca	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44	44
Nuddea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15	15
24-Pergunnahs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	9
Mozufferpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24	24
Rajshahye	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	.....	.....	20	30
Bogra	.....	.....	.....	.....	.....	.....	10	.....	5	.....	.....	.....	18	33
Manbhoom	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18	18
Khoolna	.....	.....	.....	.....	.....	.....	30	.....	.....	.....	.....	.....	.....	30
Patna Commissioner	.....	.....	.....	.....	.....	.....	80	.....	.....	.....	.....	.....	.....	80
Rungpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	10
Monghyr	.....	.....	.....	.....	.....	.....	.....	.....	20	.....	.....	.....	.....	20
Miscellaneous	.....	.....	.....	.....	.....	100	465	50	.....	200	100	125	.....	1,040
Total ...	600	.....	70	100	30	100	600	50	105	200	100	125	220	2,300

W. LeB.—Reg. No. 11904C—166—21-1-85.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2056C, dated the 23rd December 1884, submitting the estimate of receipts and expenditure under Stationery and Printing for 1885-86.

The Accountant-General has reduced the local estimate of receipts under "Sale of stationery" from Rs. 45,544 to Rs. 30,000. His estimate is based on the average of the actuals of the last three years, and will stand. The local estimate of Printing receipts has been increased from Rs. 65,609 to Rs. 95,000. The increase is chiefly under "Other press receipts," and has been framed with reference to the actuals of the past year. No provision has been made for receipts from the sale of extra copies of the Uriya translation of Acts and Bills authorized in Government order No. 430, dated the 23rd January 1884. A sum of Rs. 1,000 will be entered on this account, and the Accountant-General's estimate of total receipts will be raised from Rs. 1,25,000 to Rs. 1,26,000.

2. The estimate provides for a total expenditure of Rs. 10,84,000 against Rs. 9,87,000 for the current year, as shown below:—

	Estimate, 1885-86.	Sanctioned grant, 1884-85.
	Rs.	Rs.
Stationery Office at the Presidency	1,13,000	1,04,030
Stationery purchased in the country	82,000	84,000
Government presses	3,08,000	2,70,500
Printing at private presses	2,000	2,470
Stationery supplied from Central Stores	5,78,000	5,25,000
Refunds	1,000	1,000
Total ...	10,84,000	9,87,000

3. A sum of Rs. 1,13,000 has been provided on account of *Stationery Office* against Rs. 1,04,030, the grant for 1884-85. The provision made for "Contingencies" for the current year proved insufficient, and a special grant of Rs. 13,000 had to be made during the course of the year. The estimate for next year will stand.

4. *Government Presses.*—The estimate under this head amounts to Rs. 3,08,000 against Rs. 2,70,500, the grant for the current year. The increase has, for the most part, been under "Secretariat Press establishment," and is due to the steady growth of work in the press. A provision of Rs. 5,000 has been made under the head of "Uriya Gazette" against Rs. 3,774, the amount spent in 1883-84. The increase is due to the publication of extra copies of Uriya translations of Acts and Bills authorized in Government order referred to above. The Accountant-General's figures are accepted.

5. *Supply of Stationery from Central Stores.*—Under this head, the Accountant-General has provided Rs. 5,78,000 for 1885-86 against Rs. 5,25,000, the estimate for the current year. The average of the actual expenditure during the last five years amounts to Rs. 5,31,603, any increase over this amount in any year being followed by a decrease in the succeeding year, as is shown in the following table:—

	Rs.
1879-80	5,03,097
1880-81	5,89,156
1881-82	5,28,962
1882-83	5,96,893
1883-84	4,39,906

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The actual expenditure in 1883-84 was Rs. 4,39,906, and it is anticipated that the expenditure during the current year will ultimately amount to Rs. 5,50,000. As it is probable that there will be diminished demands for stationery next year, the Accountant-General's estimate will be reduced to Rs. 5,25,000.

6. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for Stationery and Printing will stand at Rs. 10,31,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Board of Revenue, Superintendent of Government Printing, Bengal, Commissioner of Orissa, Inspector-General of Police, Inspector-General of Jails, all the Departments of this Government, and the Office Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 287-301.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th January 1885.

C. E. G. Reg.—No. 12595C—166—20-1-85

MISCELLANEOUS ESTIMATE, 1885-86.

No. 2054C, dated Calcutta, the 23rd December 1884.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1885-86.

XXIV.—Miscellaneous.

Receipts.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GAIN BY EXCHANGE ON LOCAL TRANSACTIONS		.....		900		900		.....	730	500	.....	
UNCLAIMED DEPOSITS ...		4,31,622		3,00,000		3,00,000		2,00,000	3,75,053	3,40,000	1,629	Raised on a comparison of actuals, and also on local information.
SALE PROCEEDS OF DURBAR PRESENTS		200		1,000		1,000		10,000	1,076	2,000	1,711	
SALE OF OLD STORES AND MATERIALS		15,996		20,000		30,000		35,000	27,710	34,500	18,504	
TREASURE TROVE		.....		100		100		.....	84	.....	.....	
RENTS.												
Staring bungalows	10,767		10,000		10,000		9,500		8,715	.....	3,159	
Circuit-houses	5,334		5,000		5,000		6,000		3,934	.....	3,029	
Other rents of lands and buildings	6,029		5,000		5,000		6,000		5,346	.....	3,012	
		22,130		20,000		20,000		21,500	17,995	20,000	9,200	
MISCELLANEOUS FEES, FINES, AND FORFEITURES.												
Marriage fees	37		50		50		50		80		.....	
Fees realized by registration of copyrights	110		50		50		100		86		80	
Fees for survey of tea lands ...	50		500		500		5,000		1,617		20	
Partition fees	92,436		95,900		1,00,000		72,000		1,11,945		47,561	Raised on actuals of past and present years, and local estimate for coming year.
Other items	1,411		1,500		1,500		1,400		1,541		2,958	
		94,044		98,000		1,02,100		78,550	1,15,269	1,06,000	50,619	
MISCELLANEOUS.												
Commission on purchase and sale of Government securities	.....		100		100		.....		.....		50	
Fees and fines of Revenue Courts	16,085		20,000		20,000		20,000		25,739		10,959	
Cash recoveries of service payments of previous year	.....		10,000		10,000		8,000		10,692		3,463	
Survey expenses and charges for advertising sale of waste lands ...	27,100		27,000		27,000		4,000		25,633		16,575	
Recoveries of law charges other than in pauper suits	2,230		2,000		2,000		1,000		1,355		1,208	
Recoveries from Local Funds towards cost of Controlling and Account Offices	82,764		85,000		85,000		1,00,000		87,353		43,514	
Recoveries for audit of municipal account	28,000		28,000		28,000		26,000		13,866		9,264	
Receipts of the Chittagong steamer	.....		3,000		3,000		5,000		2,856		1,584	
Other items	490		500		500		5,250		4,907		7,843	
Value of mathematical stores returned	.....		2,000		2,000		2,000		2,721		3,293	
Sundry Receipts—												
Circuit-house	648		600		600		600		553		574	
General management of Wards' and Attached Estates	30		50		50		.....		21		22	
Encamping ground grazing ...	35		50		50		100		87		71	
Public Works Cess under Act IX (B.C.) of 1880	523		700		700		2,000		921		.....	
		1,57,905		1,79,000		1,79,000		1,73,950	1,76,704	2,00,000	98,420	
Total ...		7,21,897		6,19,000		6,33,100		5,19,000	7,14,621	7,03,000	1,80,083	

GRANT 31.—MISCELLANEOUS.

EXPENDITURE.	BUDGET ESTIMATE. 1885-86.	BUDGET ESTIMATE. 1884-85.	Increase.	Decrease.	Sanctioned estimate, 1885-86.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,000	3,000	.....	1,000	2,000	1,175	2,000	413	
Rewards for proficiency in oriental languages and allowance to Language Examination Committee	12,000	12,000	.....	.....	12,000	13,498	12,000	.....	
Special Commissions of Enquiry	.....	2,000	.....	2,000	10,000	42,280	28,000	26,934	
Allowance to Civil Servants out of employ ...	500	500	.....	.....	500	.....	500	.....	
Destruction of wild animals	30,000	27,000	3,000	.....	30,000	27,027	30,000	17,961	
Cost of books and publications	5,200	4,600	600	.....	5,200	3,850	4,500	2,511	
Charges on account of European vagrants ...	3,300	4,300	.....	1,000	3,300	3,335	3,500	1,543	
Donations for charitable purposes	60,000	58,000	2,000	.....	60,000	58,178	58,000	40,699	
Rents, rates, and taxes	1,63,000	1,62,000	1,000	.....	1,63,000	1,74,848	1,62,000	80,344	
Petty establishments	21,500	22,000	.....	500	21,500	17,369	17,000	7,267	
Miscellaneous and unforeseen charges ...	5,000	10,800	.....	5,800	5,000	9,324	27,000	18,629	
Miscellaneous refunds	20,000	38,000	.....	18,000	20,000	18,934	20,000	5,948	
Extraordinary items	2,500	...	2,500	.....	2,500	811	4,500	4,320	
Total ...	3,25,000	3,44,200	9,100	28,300	3,35,000	3,70,629	3,69,000	2,06,569	

GRANT 31 —MISCELLANEOUS.

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations ...		1,927		2,000		2,000		3,000	1,175	2,000	413	Estimated with reference to actuals, 1883-84.
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee		5,000		12,000		12,000		12,000	13,498	12,000	.....	
Special Commissions of Enquiry.												
Excise Commission	.....		.....		.....		} 2,000		16,402		25,207	
Local Self-Government Commission	.....		.....		.....							
Railway Police Commission ...	.....		.....		.....		.....		10,769		140	
Opium Commission	.....		.....		.....		.....		.....		.....	
Education Commission	.....		.....		.....		.....		56		.....	
Village Chowkidari Commission ...	.....		.....		.....		.....		.....		.....	
Rent Bill Commission	.....		.....		.....		.....		13,852		1,587	
Ministerial Establishments' Commission.	.....		.....		10,000				1,201		.....	
		.....		.....		10,000		2,000	42,280	28,000	26,934	
Allowance to Civil Servants out of employ		.....		500		500		500	.....	500	.....	
Destruction of Wild Animals.												
Rewards for destruction of wild animals	24,849		24,000		24,000		} 27,000		22,080	24,000	13,539	Increased with reference to actuals of seven months of the current year, and in accordance with the estimates of local officers.
Rewards for destruction of venomous snakes	6,027		6,000		6,000			27,000	4,947	6,000	4,422	
		30,876		30,000		30,000		27,000	27,027	30,000	17,961	
Cost of Books and Publications.												
Cost of books under Act XXV of 1867	4,600		4,200		4,200		3,600		3,530	4,000	2,501	Entered with reference to the increase expected in the number of publications by the Inspector-General of Registration.
Other books and publications ...	.....		1,000		1,000		1,000		320	500	10	
		4,600		5,200		5,200		4,600	3,850	4,500	2,511	
Charges on account of European Vagrants.												
Salary to the Governor of Workhouse	1,200		1,200		1,200		1,200		1,200		630	
Salary of Warder of Workhouse	60		60		60		60					
Subsistence allowance to vagrants	473		1,000		1,000		1,000		1,674		900	
Charges for deportment of vagrants	1,043		1,000		1,000		2,000		401		13	Decreased with reference to actuals.
Contingencies	40		40		40		40		.....		.....	
Khorasani and other vagrants (not Europeans)	.....		.....		.....		.....		.....		.....	
		2,816		3,300		3,300		4,300	3,335	3,500	1,543	
Donations for charitable purposes.												
Maintenance of strangers and indigent persons	1,301		1,300		1,300		1,000		859		496	
Charges on account of shipwrecked mariners	1,070		1,000		1,000		1,000		22		133	
Diet to insane persons	972		972		972		935		282		49	
Burial of paupers	826		828		828		925		1,015		1,192	
Support of pilgrims	80		100		100		100		2		.....	
District Charitable Society	.....		14,400		14,400		14,400		15,900		7,200	
Grant-in aid to St. Vincent's Home for destitute young girls	.....		.....		.....		.....		.....		12,000	Sanctioned under Bengal Government letter No. 305 General (Miscellaneous), dated the 4th March 1884.
Payment to Governors of the Free School for rent of Old Court-house premises	.....		10,240		10,240		10,240		10,240		5,120	

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GRANT 31.—MISCELLANEOUS.—*continued.*

DETAILS.	Local estimate, 1885-86.		Accountant-General's estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
Donations for charitable purposes.—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Donation to Calcutta Female Nurses' Institution	.....		14,100		14,100		12,564		11,709		5,860	In accordance with Bengal Government endorsement No. 1284T—M, dated 22nd August 1884.
Grant-in-aid to Lady Canning's Home for training nurses	.....		4,800		4,800		4,800		4,400		2,800	
Building grant for home for Native Christian women	.....		.....		.....		.....		4,000		.....	
Maintenance of famine orphans ...	6,260		6,260		6,260		7,236		5,199		2,299	
Grant-in-aid to Seamen's Coffee and Reading-rooms	.....		3,000		3,000		3,000		3,500		2,000	
Grant-in-aid to Sailor's Home, Calcutta	.....		1,200		1,200		.....		.....		500	Sanctioned in letter from Government of Bengal, No. 253T—M, dated 18th April 1884.
Donation to Temperance Society ...	.....		1,800		1,800		1,800		1,050		1,050	
		10,518		60,000		60,000		58,000	58,178	58,000	40,699	
Rents, Rates and Taxes.												
Rent and repairs of encamping grounds	2,692		2,700		2,700		1,000		1,577		1,067	Includes Rs. 1,000 for a new encamping ground in the Manbhoom district proposed by the military authorities.
Assessment on Government buildings	1,59,975		1,59,975		1,59,975		1,61,000		1,73,271		79,277	An explanatory detailed list is annexed.
Add for rounding		.....		1,62,675 325		1,62,675 325						
Total ...		1,62 667		1,63,000		1,63,000		1,62,000	1,74,848	1,62,000	80,344	
Petty Establishments.												
CIRCUIT-HOUSE ESTABLISHMENTS.												
Establishments	696		69		696		696		675		428	
Cost of furniture	3,523		3,500		3,500		5,058		3,487		1,507	A special provision of Rs. 2,000 was sanctioned for Khulna in 1884-85.
Repairs of furniture	882		800		800		901					
Ground rent	307		307		307		366		317		193	The circuit-house ground at Backergunge has been acquired under the Land Acquisition Act.
Weeding and cleaning garden ...	339		300		300		392		139		78	
Miscellaneous	715		700		700		835		1,290		315	
Petty construction and repairs ...	2,421		2,400		2,400		2,108		584		562	Provision for a new foot-path in Pooree.
		8,883		8,703		8,703		10,356	6,492	7,000	3,083	Revised estimate entered with reference to actuals.
STAGING BUNGALOWS.												
Establishment	6,474		6,474		6,474		6,154		5,348		2,695	Larger estimates for staging bungalows of the Public Works Department under Executive Engineers.
Contingencies	864		864		864		889		490		131	
Rents	1,562		1,562		1,562		1,623		1,376		751	
Purchase of furniture	3,754		3,897		3,897		2,818		3,663		523	
Repair of furniture												
		12,654	—	12,797		12,797		11,484	10,877	10,000	4,160	Revised estimate entered with reference to actuals.
Clerks under Presidency Commissioner in sub-divisions for preparation of details connected with Local Self-Government operations		.....		.....		.....		160		.....	.....	
Miscellaneous Establishment.												
Establishment		.....		.....		.....		.....	.....		24	
Miscellaneous charges		.....		.....		.....		.....	.....		24	
Total ...		21,537		21,500		21,500		22,000	17,369	17,000	7,267	
Miscellaneous and unforeseen charges.												
Khedda operation	.....		.....		.....		.....		.....		.....	
Cutting-jungle	1,311		1,300		1,300		1,154		767		412	
Fees to Certifying Surgeons under the Factories Act XV of 1881 ...	30		500		500		500		356		139	
Purchase of Port Canning debentures from private persons ...	.....		.....		.....		.....		6,386		17,512	No provision made in the budget estimate for purchase of Port Canning debentures.
Charges for searching hidden treasure	.....		.....		.....		.....		50		.....	
Other miscellaneous charges ..	1,800		3,200		3,200		9,144		1,765		566	Reduced with reference to actuals.
		3,141		5,000		5,000		10,800	9,324	27,000	18,629	
Miscellaneous refunds.												
Unclaimed or lapsed deposits ...	.....		.....		.....		.....		.....		.....	
Miscellaneous	19,541		20,000		20,000		38,000		18,934		5,948	Estimated with reference to actual expenditure.
		19,541		20,000		20,000		38,000	18,934	20,000	5,984	
Extraordinary items (charges for survey of the town of Chittagong)		.....		2,500		2,500		.....	811	4,500	4,320	Sanctioned in letter from Government of Bengal, No. 1910—999LR, dated 26th November 1884.

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Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1885-86.

	Estimate, 1885-86.		Sanctioned Estimate, 1884-85.		Remarks.
	House-rate on Government buildings.	Police, lighting, house-service and water-rates.	House-rate on Government buildings.	Police, lighting, house-service and water-rates.	
Calcutta Municipality.	Rs.	Rs.	Rs.	Rs.	
New Opium Godowns	1,440	1,410	1,440	1,410	
High Court	6,300	6,300	6,300	6,300	
Stamp and Stationery Office	1,350	1,350	1,350	1,350	
Custom House	6,000	6,072*	6,000	6,000	* Increase on account of house-service fees.
Dhoomy Office	45	45	45	45	
Board of Revenue, Lower Provinces	720	720	720	720	
Madrissa College	548	540	540	540	
Bethune Hindu Female School and residence	306	306	306	306	
Commissioner of Police and Honorary Magistrate	540	270	540	270	
Writers' Buildings	4,500	4,572	4,500	4,572	
Medical College	1,350	1,350	1,350	1,350	
Colootolah Branch School	135	135	135	135	
Hare School	225	225	225	225	
Medical College Hospital	1,620	1,620	1,620	1,620	
Presidency College (Hindu School)	720	720	720	720	
New Presidency College	630	630	630	630	
Kidderpore Parsonage	135	175	135	175	
Government Timber Yard	900	900	900	900	
Civil Architects' Department	180	180	180	180	
Court of Small Causes	1,800	1,800	1,800	1,800	
No. 13, Wood Street	...	...	.....	...	
Nurses' Quarters	225	225	225	225	
Ditto	1,800	1,800	1,800	1,800	
	31,461	31,375	31,461	31,303	
	62,836		62,764		
Suburban Municipality.					
Sealdah Suburban Police Court	138		138		
Dullunda Native Lunatic Asylum	..... *		730		
Presidency General Hospital	... *		1,325		
Surgeons' quarters, General Hospital	... *		405		
St. James' Parsonage premises	143		143		
Sealdah Tenant House	.....		.....		
Deputy Superintendent's residence, Campbell Medical School	99		107		House-service fees reduced.
Bhowanipore European Lunatic Asylum	..... *		405		
Alipore Reformatory School	300		300		* These buildings have been exempted from municipal taxation under orders of Government, No. 3, dated 17th January 1884, being situated within the limits of the Cantonment of Fort William.
Ditto Jail premises	1,640		1,640		
24-Pergunnahs Magistrate's residence	405		405		
Alipore Manufactory	474		474		
Honorary Magistrate's Court; Deputy Collector's Court; Police Barrack and Hospital; Alipore Deputy Collector's Office; Magistrate's Office; Deputy Collector's Office; Alipore Suburban Police Court; 24-Pergunnahs Deputy Collector's Office; Ditto Collector's Office; District Road Cess Engineer's Office	1,550		1,550		
Kidderpore Dockyard	4,080		4,080		
Master-attendant's Office	215		215		
24-Pergunnahs Judges' Courts	465		465		
Maniktolla Distillery	487		427		Increase on account of latrine tax.
Canning Home for residence of nurses	... *		240		
Kidderpore Distillery	338		338		
Medical School and Hospital (Campbell)	360		360		
Superintendent of Campbell Hospital	165		165		
Alipore Observatory	.....		.....		
Sealdah Small Cause Court	775		775		
Government Remount Stables	...		66		Let out, the occupier having undertaken to pay rates and taxes.
Residence of the Superintendent of Alipore Jail	165		165		
Lock Hospital premises	120		120		
		11,919		15,038	
Howrah Municipality.					
Salt Chowkee (thatched huts)	..		..		
Sulkea Salt Golahs	15,351		15,351		
Police lines	276		276		
Bar Library	21		21		
Cutchery buildings	1,185		1,185		
Magistrate's dwelling-house	350		350		
Government School	348		348		
Jail buildings	455		355		Short estimated before.
Chur lands, Howrah Ghat Road	275		275		
Government Workshop	2,385		2,435		
Shibpore Engineering College buildings	1,120		1,120		
		21,766		21,716	
Bhagulpore	2,669		2,665		Increase due to the revision of assessments.
Monghyr	1,031		1,022		Decrease due to a building twice entered by Collector in two names.
Purneah	1,105		1,171		
Doomka	63		63		Decrease due to chowkidaree tax and pounds not paid as they are leased out.
Bhagalpore	365		381		
Burdwan	2,390		2,464		Decrease due to reduction of taxes in Kulna sub-division.
Bancoorah	1,444		1,631		Decrease due to the abolition of some unions.
Beerbhoom	435		419		Increase due to the increase of tax on school building.
Hooghly	2,607		2,639		Increase due to the revision of assessments.
Midnapore	3,768		3,185		Increase due to the enhancement of taxes on Ghattal buildings and levy of latrine tax in the Sudder Municipality.
Chittagong	1,923		1,818		Increase due to the inclusion of certain buildings not assessed before.
Noakhally	493		475		Increase on account of one Additional Deputy Collector's Office newly created.
Tipperah Hills	12		12		
Cuttack	1,333		1,305		
Balasore	861		861		
Pooree	412		412		
Dacca	3,407		3,526		Decrease on account of taxes of certain buildings in Naraingunge reduced.
Backergunge	1,493		1,504		
Furreedpore	1,249		1,186		Decrease due to revision of assessments at Goalundo.
Mymensing	1,793		1,703		Increase due to the enhancement of rate.
Tipperah	2,021		1,985		Increase due to enhancement of rate in Brahmunbariah Municipality.
Nuddea	2,482		1,860		Increase due to the assessment of new buildings and latrine tax in Kishnaghur.

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1884-85—concluded.

	Estimate, 1885-86.		Sanctioned Estimate, 1884-85		Remarks.
	House-rate on Government buildings.	Police, lighting, house-service and water-rates.	House-rate on Government buildings.	Police, lighting, house-service and water-rates.	
	Rs.	Rs.	Rs.	Rs.	
Jessore	1,284		1,185		Increase due to the erection of the new Collectorate building
24-Pergunnahs	2,026		2,329		Decrease due to the exemption of taxes of certain buildings in Barrackpore being situated within the cantonment limits under India Government Resolution No. 5-165-81, dated 20th December 1883.
Moorshedabad	3,395		3,311		Increase on account of some buildings assessed for the first time.
Khoolna	766		751		Increase due to the increased rate in Satkhira.
Patna	4,802		4,876		Decrease due to the exemption from assessment of certain buildings in Dinapore Cantonment.
Gya	1,241		1,103		Increase on account of the re-assessment of certain buildings.
Chumparun	1,380		1,380		
Sarun	908		908		
Shahabad	2,133		2,134		
Mozufferpore	1,551		1,550		
Durbhanga	922		656		Increase due to the inclusion of Modhubanee Court House buildings in the Municipal jurisdiction.
Rajshahye	698		640		Increase due to the inclusion of Nowgong building for the first time.
Rungpore	417		417		
Dinagepore	1,474		1,481		
Pubna	954		864		Increase due to the enhancement of taxes.
Bogra	522		522		
Darjeeling	2,650		1,764		Increase on account of new buildings
Julpigoree	730		655		Increase on account of new buildings newly assessed.
Lohardugga	674		871		Decrease on account of military buildings at Dorunda not being estimated.
Hazaribagh	626		608		
Manbhoom	795		795		
		63,454		61,380	
		1,59,975		1,60,898	
Add for rounding ...		. ...		102	
Grand Total ...		1,59,975		1,61,000	

C. R. G.—Reg. No. 11809C 128—23-1-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum No. 2054C, dated the 23rd December 1884, from the Accountant-General, submitting the Estimates of Receipts and Expenditure under the head Miscellaneous for 1885-86.

RECEIPTS.

The actual miscellaneous receipts during the year 1883-84 amounted to Rs. 7,14,621, and the estimate for 1884-85, as adopted in the Financial Resolution of the 30th August 1884, amounts to Rs. 5,20,000. The total receipts during the first six months of the current year amount to Rs. 1,80,083, but the Accountant-General anticipates that by the end of the year they will not be less than Rs. 7,03,000, and the estimate for next year has been placed by him at Rs. 6,19,000.

2. *Unclaimed deposits.*—The estimate for 1885-86 under this head has been raised by the Accountant-General with reference to past experience, and also on local information, from Rs. 2,00,000, the sanctioned estimate for the current year, to Rs. 3,00,000. The Accountant-General's estimate under this head is accepted.

3. *Sale of old stores and materials.*—Under this head the Accountant-General estimates the receipts during 1885-86 at Rs. 20,000 against Rs. 35,000, the sanctioned estimate for the current year. The actual receipts during the last three years and the first six months of the current year were:—

	Rs.
In 1881-82	42,985
„ 1882-83	34,360
„ 1883-84	27,710
First six months of 1884-85	18,504

With reference to these figures the estimate for next year is raised to Rs. 30,000.

4. *Fees for the survey of tea lands.*—A sum of Rs. 500 only has been estimated as the receipts under this head during 1885-86 against Rs. 5,000, the sanctioned estimate for the current year. The estimate for next year has been reduced with reference to the actuals of 1883-84 and of the first six months of the current year, which amount to Rs. 1,617 and Rs. 20 respectively. The Accountant-General's estimate of Rs. 500 for 1885-86 is accepted.

5. *Partition fees.*—The estimate under this head for next year has been placed by the Accountant-General at Rs. 95,900 against Rs. 72,000, the sanctioned estimate for the current year. These receipts are increasing every year. In 1881-82 they amounted to Rs. 49,418, in 1882-83 to Rs. 59,811, and in 1883-84 to Rs. 1,11,945. An Estate's Partition Fund has also recently been opened in the district of Shahabad. The estimate for 1885-86 is raised to Rs. 1,00,000.

6. *Miscellaneous.*—The Accountant-General's estimate of receipts for 1885-86, included under the sub-head "Miscellaneous," are more or less based on the actuals of past and present years, and are accepted.

7. The estimates under the remaining heads of receipts for 1885-86 are also accepted, and in accordance with the foregoing remarks the total estimated receipts under XXIV, Miscellaneous, for next year will stand at Rs. 6,33,100.

EXPENDITURE.

8. The Accountant-General estimates the total miscellaneous expenditure for 1885-86 at Rs. 3,25,000 against Rs. 3,44,200, the sanctioned estimate for the current year, showing a decrease of Rs. 19,200. The estimates of the two years are compared in the following table :—

Expenditure.	Budget Estimate. 1885-86.	Budget Estimate. 1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,000	3,000	.....	1,000
Rewards for proficiency in oriental languages and allowance to Language Examination Committee ...	12,000	12,000	.....	.....
Special Commissions of enquiry ...	.....	2,000	.....	2,000
Allowance to Civil Servants out of employ	500	500	.....	.....
Destruction of wild animals ...	30,000	27,000	3,000	.....
Cost of books and publications ...	5,200	4,600	600	.....
Charges on account of European vagrants	3,300	4,300	.....	1,000
Donations for charitable purposes...	60,000	58,000	2,000	.....
Rents, rates, and taxes ...	1,63,000	1,62,000	1,000	.....
Petty establishments	21,500	22,000	.....	500
Miscellaneous and unforeseen charges	5,000	10,800	.....	5,800
Miscellaneous refunds	20,000	38,000	.....	18,000
Extraordinary items	2,500	.....	2,500	.....
Total ...	3,25,000	3,44,200	9,100	28,300
			19,200	

9. No provision has been made in the estimate for next year under the head "*Special Commission of enquiry.*" A sum of Rs. 10,000 will, however, now be entered on this account, as it has been resolved to appoint a Commission in the course of the ensuing year to consider the question of revising the scale of salaries drawn by ministerial officers throughout the province of Bengal.

10. *Donation for charitable purposes.*—Under this head a provision of Rs. 60,000 has been made for 1885-86 against Rs. 58,000 for the current year. The estimate for next year includes an increase of Rs. 1,536 in the yearly donation to the Calcutta Female Nurses' Institution, sanctioned in Government order No. 1284T—M, dated the 22nd August 1884, and a grant-in-aid of Rs. 100 a month, or Rs. 1,200 a year, to the Sailors' Home, Calcutta, sanctioned in Government order No. 253T—M, dated the 18th April 1884. The Accountant-General's estimate of Rs. 60,000 is accepted.

11. *Rents, Rates and Taxes.*—The Accountant-General's estimate under this head for 1885-86 amounts to Rs. 1,63,000 against Rs. 1,62,000 for the current year, as shown in the following table :—

	Estimate, 1885-86.	Estimate, 1884-85.
	Rs.	Rs.
Calcutta Municipality	62,836	62,764
Suburban ditto	11,919	15,038
Howrah ditto	21,766	21,716
Other Municipalities	63,454	61,380
Rent and repair of encamping grounds	2,700	1,000
	1,62,675	1,61,898
Add for rounding	325	102
Total ...	1,63,000	1,62,000

The increase under the Calcutta Municipality is trifling. The decrease under the Suburban Municipality is due to certain buildings situated within the limits of the Cantonment of Fort William being exempted from municipal taxation under orders of Government. The increase under "other municipalities" is due for the most part to the revision of assessments.

The estimated increase in the estimate for 1885-86 under "Rent and repairs of encamping grounds" is mainly due to the inclusion of Rs. 1,000 for a new encamping ground in the Manbhoom district proposed by the military authorities. The estimate under this head has also been raised with reference

to the actuals of 1883-84 and of the first six months of the current year, which amount to Rs. 1,577 and Rs. 1,067 respectively. The Accountant-General's figures under "Rents, rates and taxes" are accepted.

12. *Petty establishments.*—The charges on account of circuit-house establishments, which are included under this head, have been estimated at Rs. 8,703 for 1885-86 against Rs. 10,356, the sanctioned estimate for the current year. The estimate for 1884-85 contains a special provision of Rs. 2,000 for the district of Khulna, which is not included in the estimate for next year; hence the reduction. The Accountant-General's estimate is accepted.

13. The fluctuations in the estimates under the remaining heads and sub-heads of expenditure are fully explained in the budget, and the estimates are accepted.

14. The following table shows the grants now sanctioned for the year 1885-86 as compared with those for the current year :—

	1885-86.	1884-85.
	Rs.	Rs.
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,000	3,000
Rewards for proficiency in oriental languages and allowance to Examination Committees	12,000	12,000
Special Commissions of Enquiry	10,000	2,000
Allowance to Civil Servants out of employ	500	500
Destruction of wild animals	30,000	27,000
Cost of books and publications	5,200	4,600
Charges on account of European vagrants	3,300	4,300
Donations for charitable purposes	60,000	58,000
Rents, rates and taxes	1,63,000	1,62,000
Petty establishments	21,500	22,000
Miscellaneous and unforeseen charges	5,000	10,800
Miscellaneous refunds	20,000	38,000
Extraordinary items	2,500	.....
Total ...	3,35,000	3,44,200

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General and to all the departments of the Government of Bengal for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 267-75.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18*th January* 1885.

H. P.—Reg. No. 12643C—128—23-1-85.

243.

FINAL ISSUE.

XXV AND 36—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1885-86.

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NORTHERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year.

Heads.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the line—				
Coaching traffic	6,43,298	6,60,000	6,50,000	6,60,000
Goods traffic	11,76,965	13,50,000	12,60,000	12,70,000
Electric telegraph earnings	8,568	10,000	9,000	10,000
Steam boat earnings	2,07,345	2,45,000	1,80,000	1,60,000
Sundries	1,06,038	1,35,000	66,000	50,000
Total Earnings ...	21,42,214	24,00,000	21,65,000	21,50,000
Deduct—Increase in balance of suspense account as per Appendix A	—9,473	.....	.....	.....
Total Receipts ...	21,32,741	24,00,000	21,65,000	21,50,000
II.—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	3,50,527	5,25,000	6,28,000	5,25,000
Locomotive expenses ... ... (ditto B)	3,36,962	3,50,000	3,44,000	3,25,000
Carriage and wagon expenses ... ... (ditto C)	60,500	65,000	65,000	65,000
Traffic expenses ... ... (ditto D)	1,66,347	1,70,000	1,80,000	1,75,000
General charges ... ... (ditto E)	1,51,692	1,60,000	1,50,000	1,60,000
Steam boat service ... ... (ditto F)	1,44,884	1,10,000	1,45,000	1,30,000
Special and miscellaneous expenditure ... ... (ditto G)	21,122	20,000	10,000	20,000
Total Outlay ...	12,32,034	14,00,000	15,22,000	14,00,000
Add—Increase in balance of suspense accounts as per Appendix B	7,880	.....	—7,000	.....
Deduct—Amount at credit of demands payable	—4,484	.....	.....	.....
Total Expenditure ...	12,35,430	14,00,000	15,15,000	14,00,000
III.—Net cash receipts	8,97,311	10,00,000	6,50,000	7,50,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1884	*239
Expected to open during 1884-85...	10·25
Total on 1st April 1885 ...	249·25
Expected to be open during 1885-86	Nil.
Total likely to be opened at the end of 1885-86 ...	249·25
Average number of miles expected to be open during the whole of 1885-86 ...	249 25
Train miles expected to be run during 1885-86	700,000

* Exclusive of Poradah section.

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	47,915	55,000	74,500	74,500
II.—Maintenance and renewal of permanent-way, wages, and materials	2,23,235	4,00,000	4,61,000	3,60,000
III.—Repairs of bridges, &c., wages, and materials ...	17,426	12,000	25,000	18,000
IV.—Repairs of stations and buildings, wages, and materials	31,998	24,000	46,000	30,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI —New minor works	4,873	4,000	4,000	25,000
VII.—Unclassified expenditure	25,080	30,000	17,500	17,500
Total ...	3,50,527	5,25,000	6,28,000	5,25,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	32,778	34,000	31,000	31,000
II.—Running expenses (wages connected with the working of locomotive engines)	77,508	85,000	86,000	80,000
III.—Fuel	1,07,336	1,20,000	1,24,000	1,10,000
IV.—Water (including wages and stores)	7,851	8,000	9,000	8,000
V.—Oil, tallow, and other stores expended on engines in work	13,582	16,000	16,000	15,000
VI.—Maintenance and renewals of locomotive engines and machinery	50,462	42,000	42,000	43,000
VII.—New minor works	1,963	2,000	2,000	2,000
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	45,482	43,000	34,000	36,000
Total ...	3,36,962	3,50,000	3,44,000	3,25,000

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	15,046	15,500	14,500	15,500
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	16,508	22,000	22,000	20,000
Goods vehicles	14,684	15,000	15,000	16,000
III.—Cleaning carriages and wagons, and oiling ...	10,038	9,500	11,500	11,000
IV.—New minor works	2,968	1,500	1,000	1,500
V.—Unclassified expenditure	1,256	1,500	1,000	1,000
Total ...	60,500	65,000	65,000	65,000

ABSTACT D.

Traffic Expenses.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	27,340	27,500	28,000	27,500
(b) Station staff	92,623	1,00,000	1,00,000	1,00,000
(c) Train staff	18,055	19,000	19,000	20,000
II.—Fuel, lighting, water, and general stores ...	19,685	15,000	23,000	18,000
III.—Clothing	1,373	1,500	2,500	1,500
IV.—Printing, stationery, and tickets	4,523	4,500	4,500	4,500
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	1,569	1,500	2,000	2,000
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	1,179	1,000	1,000	1,500
Total ...	1,66,347	1,70,000	1,80,000	1,75,000

ABSTRACT E.

General Charges.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	200	1,200	200	200
(a) Manager's office	31,049	31,500	32,200	33,000
(b) Audit ... ... } (c) Account	48,063	50,000	49,000	53,000
(d) Pay-master's office	6,582	6,500	6,800	6,800
(e) Store Department	2,971	3,300	3,000	3,000
(f) Medical Department	11,797	14,000	11,300	11,000
(g) Miscellaneous	4,604	5,000	5,300	4,500
II.—Police	.....	.....	.....	6,000
III.—Advertizing	1,342	2,000	900	800
IV.—Electric telegraph	43,988	45,000	41,000	41,000
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	1,096	1,500	300	700
Total ...	1,51,692	1,60,000	1,50,000	1,60,000

Abstract F.

Steam Boat Service.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	76,358	70,000	75,000	77,000
II.—Repairs	15,653	8,000	20,000	8,000
III.—Fuel	17,765	5,000	16,000	14,000
IV.—Miscellaneous stores	8,412	4,000	6,000	5,000
V.—Steam traffic agencies	20,620	21,000	22,500	21,000
VI.—New minor works	3,060	.....	1,500	2,000
VII.—Unclassified expenditure	3,016	2,000	4,000	3,000
Total ...	1,44,884	1,10,000	1,45,000	1,30,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actual in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	72	200	.....	250
II.—Compensation	4,196	4,000	3,500	4,000
III.—Rates and taxes	156	200	250	250
IV.—Payments to other lines	.....	.....	.....	.....
V.—Prizes for station gardens, &c.	.....	.....	.....	.....
VI.—Contribution to Provident Institution	11,772	13,000	3,000	12,000
VII.—Miscellaneous	4,926	2,600	3,250	3,500
Total ...	21,122	20,000	10,000	20,000

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APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	12,179	21,652	9,473	.....
Foreign railways	.....	.....	.....	.....
Total ...	12,179	21,652	9,473	.....
Sanctioned estimate, 1884-85—				
Stations	12,179	12,179	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	12,179	12,179	.....	.....
Revised estimate, 1884-85—				
Stations	21,652	21,652	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	21,652	21,652	.....	.....
Budget estimate, 1885-86—				
Stations	21,652	21,652	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	21,652	21,652	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of Expenditure.

Particulars.	Balance at beginning of year	Balance at close of year	Difference Increase	Difference Decrease
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stores	.....	.....	.....	.....
Suspense other than deposites and fines	3,836	11,716	7,880	.....
Total ...	3,836	11,716	7,880	.....
Sanctioned estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	3,836	3,836	.....	.....
Total ...	3,836	3,836	.....	.....
Revised estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	11,716	4,716	.....	7,000
Total ...	11,716	4,316	.....	7,000
Budget estimate, 1885-86—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	4,716	4,716	.....	.....
Total ...	4,716	4,716	.....	.....

J. N D. and others—Reg. No. 171J(2)—100—7-4-85.

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FINAL ISSUE.

25 AND 36—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

TIRHOOT STATE RAILWAY,

FOR THE YEAR

1885-86.

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TIRHOOT STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1885-86.

Heads.	Actuals in 1883 84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	4,11,808	5,40,000	4,80,000	5,20,000
Goods traffic	4,42,959	6,30,000	6,05,000	7,00,000
Electric telegraph earnings	19,207	22,000	18,000	20,000
Steam-boat earnings	69,199	97,000	82,000	1,00,000
Sundries	16,121	12,000	60,000	20,000
Total earnings ...	9,59,294	13,01,000	12,45,000	13,60,000
Deduct—Increase in balance of suspense accounts, as per Appendix A	+22,373	—1,000	—5,000	.....
Total receipts ...	9,81,667	13,00,000	12,40,000	13,60,000
II.—Expenditure.—				
Maintenance of way, works, and stations ... (Abstract A)	1,36,707	1,34,000	2,85,000	1,82,000
Locomotive expenses ... ... (ditto B)	1,80,034	2,41,000	1,93,000	2,42,000
Carriage and wagon expenses ... ... (ditto C)	43,218	60,000	66,600	68,500
Traffic expenses ... ... (ditto D)	1,05,655	1,48,000	1,45,700	1,56,300
General charges ... ... (ditto E)	1,19,795	1,16,000	1,37,800	1,51,700
Steam-boat service ... ... (ditto F)	91,968	94,500	1,27,000	1,19,500
Special and miscellaneous expenditure... ... (ditto G)	11,299	6,500	36,100	10,000
Total outlay ...	6,88,676	8,00,000	9,91,200	9,30,000
Add—Increase in balance of suspense accounts, as per Appendix B ...	+1,660	.....	—1,000	.....
	6,90,336	8,00,000	9,90,200	9,30,000
Deduct—Amount at credit of "demands payable"	—11,711	.....	—200	.....
Total expenditure ...	6,78,625	8,00,000	9,90,000	9,30,000
III.—Net cash receipts	3,03,042	5,00,000	2,50,000	4,30,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1884	193
Expected to be open during 1884 85	33
Total on 1st April 1885 ...	226
Expected to be open during 1885-86	14
Total likely to be open at end of 1885-86 ...	240
Average number of miles expected to be open during the whole of 1885-86 ...	240
Train miles expected to be run during 1885-86	580,000

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ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	26,802	41,000	56,000	65,000
II.—Maintenance and renewal of permanent-way, wages, and materials	44,088	55,000	1,82,500	69,000
III.—Repairs of bridges, &c., wages, and materials ..	4,855	6,000	10,500	10,000
IV.—Repairs of stations and buildings, wages, and materials	9,324	10,000	12,900	13,000
V.—Maintenance by contract, inclusive or exclusive of materials	40,896	.....	... ..	.....
VI.—New minor works	4,932	15,000	12,000	15,000
VII.—Unclassified expenditure	5,810	7,000	11,100	10,000
Total ...	1,36,707	1,34,000	2,85,000	1,82,000

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	20,499	25,000	22,700	25,000
II.—Running expenses (wages connected with the working of locomotive engines)	53,486	70,000	56,700	65,000
III.—Fuel (a)	60,592	92,000	62,000	90,000
IV.—Water (including wages and stores)	5,387	6,500	6,100	6,500
V.—Oil, tallow, and other stores (expended on engines in work)	9,309	14,000	9,900	12,500
VI.—Maintenance and renewals of locomotive engines and machinery	27,329	30,000	34,800	40,000
VII.—New minor works	972	2,000	200	2,000
VIII.—Payments to other lines (b)	.....	.....	.....	.....
IX.—Unclassified expenditure	2,460	1,500	600	1,000
Total ...	1,80,034	2,41,000	1,93,000	2,42,000

(a) Not to include carriage over line.
(b) *e.g.*, Hire of locomotives.

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	7,280	10,000	8,000	10,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	9,973	12,500	12,500	14,000
Goods vehicles	14,076	21,500	22,000	24,000
III.—Cleaning carriages and wagons, and oiling ...	9,195	10,500	12,300	15,000
IV.—New minor works	2,663	5,000	11,700	5,000
V.—Unclassified expenditure	31	500	100	500
Total ...	43,218	60,000	66,600	68,500

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(*a*) General superintendence	26,504	32,000	31,500	32,000
(*b*) Station staff	52,299	80,000	72 800	80,000
(*c*) Train staff	9,864	18,000	19,500	20,000
II.—Fuel, lighting, water, and general stores ...	11,344	10,000	16,100	17,000
III.—Clothing	1,387	2,000	1,300	1,800
IV.—Printing, stationery, and tickets	3,602	5,000	3,500	4,000
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	... ..
VI.—Miscellaneous expenses	444	500	600	1,000
VII.—Payments to other lines*	.....	.....	.....	.....
VIII.—Unclassified expenditure	211	500	400	500
Total ..	1,05,655	1,48,000	1 45,700	1,56,300

* *e g.*, Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Portion of charges on account of Secretary of State's general charges, &c., &c.	650	500	500	700
II.—Salaries of management—				
(*a*) Manager's office	30,981	30,000	26,500	32,000
(*b*) Audit „ ... ... } (*c*) Account „ ... ... }	32,884	35,000	39,000	42,000
(*d*) Paymaster's „	4,416	5,000	4,800	5,500
(*e*) Store Department	3,747	3,500	8,300	10,000
(*f*) Medical „	2,830	3,000	8,700	9,000
(*g*) Miscellaneous*	8,464	9,000	10,000	10,000
III.—Police	.....	.....	.....	.....
IV.—Advertising	1,103	1,000	1 400	1,500
V.—Electric telegraph	33,749	28,000	36,600	39,000
VI.—Clearing accounts with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	971	1,000	2,000	2,000
Total ...	1,19,795	1,16,000	1,37,800	1,51,700

* Such as 'Rents of buildings and lands.'
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

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ABSTRACT F.

Steam Boat Service.

PARTICULARS	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85	Budget estimate, 1885-86
	Rs.	Rs.	Rs.	Rs
I.—Working vessels	72,848	75,000	1,01,800	95,000
II.—Repairs	8,633	5,000	8,200	9,000
III.—Fuel	6,563	9,000	6,500	9,000
IV.—Miscellaneous stores	3,483	5,000	8,800	5,000
V.—Steam traffic agencies	.....	.....	.... .	... ..
VI.—New minor works	.....	.....	1,200	1,000
VII —Unclassified expenditure	441	500	500	500
Total ...	91,968	94,500	1,27,000	1,19,500

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs	Rs.	Rs.
I.—Law charges	131	200	200	200
II.—Compensation	4,765	1,000	3,300	4,000
III.—Rates and taxes	857	1,000	1,250	1,500
IV.—Payments to other lines	3,321	.....	28,340	.....
V —Prizes for the best kept gardens	142	300	180	300
VI.—Contribution to Provident Institution	1,305	3,000	1,830	3,000
VII.—Miscellaneous	778	1,000	1,000	1,000
Total ...	11,299	6,500	36,100	10,000

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APPENDIX A.

Detail of Unadjusted Accounts under the head "Earnings"

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference	
			Increase	Decrease.
	Rs	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	26,369	3,996	.....	22,373
Foreign Railways	.. ...	.....	.....	.....
Total ...	26,369	3,996	.. ..	22,373
Sanctioned Estimate, 1884-85—				
Stations	29,869	30,869	1,000	.....
Foreign Railways	... ..	.. ...	.....	.....
Total ...	29,869	30,869	1,000	. ....
Revised Estimate, 1884-85—				
Stations	3,996	8,996	5,000	.. ...
Foreign Railways	. ..	... .	.....	.....
Total ...	3,996	8,996	5,000	.....
Budget Estimate, 1885-86—				
Stations	8,996	8,996	.....	.....
Foreign Railways	... ..	.....	.....	.....
Total ...	8,996	8,996	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	.....	...	.. ...	.....
Suspense other than deposits and fines	5,298	6,958	1,660	...
Total ...	5,298	6,958	1,660	. ...
Sanctioned Estimates, 1884-85—				
Stores, as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	4,248	4,248	.....	.....
Total ...	4,248	4,248	.....	.....
Revised Estimates, 1884-85—				
Stores	.....	.....	.. ...	.....
Suspense other than deposits and fines	6,958	5,958	1,000	.....
Total .	6,958	5,958	1,000	.....
Budget Estimate, 1885-86—				
Stores, as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	5,958	5,958	. ...	.. ...
Total ...	5,958	5,958	.	.....

Detailed statement of expenditure on stores for the year.

Nil.

J N. D —Reg No 169J—100—9 4 85.

75d.

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FINAL ISSUE.

XXV AND 36.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

PATNA AND GYA STATE RAILWAY

FOR THE YEAR

1885-86.

H. L. G.—Reg. No. 170J—100—8-4-85.

PATNA AND GYA STATE RAILWAY.

Budget estimate of Revenue and Expenditure for the year 1885-86.

Heads.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts.				
Proper Earnings of the Line—				
Coaching Traffic	3,20,949	3,36,000	3,43,900	3,44,900
Goods Traffic	1,39,032	1,69,000	1,68,800	1,69,800
Electric Telegraph earnings	3,376	3,000	3,300	3,300
Sundries	1,777	2,000	2,000	2,000
Total earnings ...	4,65,134	5,10,000	5,18,000	5,20,000
Add—				
Earnings of last quarter of previous financial year payable in the year	1,29,452	1,29,452	1,24,394	1,24,394
	5,94,586	6,39,452	6,42,394	6,44,394
Deduct—				
Earnings of last quarter of the year payable in subsequent year	1,24,394	1,39,452	1,24,394	1,24,394
Total receipts ...	4,70,192	5,00,000	5,18,000	5,20,000
II.—Expenditure.				
Agreed working expenses for calendar year, calculated as per terms of agreement with the East Indian Railway—				
Maintenance of Way, Works and Stations ...	71,553	75,500	79,602	77,602
Locomotive expenses	38,878	45,000	55,102	53,942
Carriage and Wagon expenses	15,590	17,500	17,864	17,864
Traffic expenses	28,406	30,000	34,016	33,176
General charges	17,614	20,000	18,885	18,885
Special and miscellaneous expenses	4,770	7,500	1,531	1,531
Total outlay ...	1,76,811	1,95,500	2,07,000	2,03,000
Add—				
Payment to E. I. Railway for Surplus profits ...	58,676	63,500	67,000	66,000
Ditto to Imperial Government for use of rolling stock	.....	.....	30,000	16,000
	2,35,487	2,59,000	3,04,000	2,85,000
III.—Net Cash Receipts ...	2,34,705	2,41,000	2,14,000	2,35,000

Memorandum.

Number of miles to be open during the whole of the year 1885-86 ... .. 57½

Train miles expected to be run during 1885-86 134,000

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FINAL ISSUE.

XXV AND 36—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

DACCA AND MYMENSINGH STATE RAILWAY

FOR THE YEAR

1885-86.

E. D'S.—Reg. No. 173J—100—9-4-85.

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DACCA AND MYMENSINGH STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year.

Heads.	Actuals in 1883-84	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85	Budget estimate, 1885-86.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the line—				
Coaching traffic	.....	.....	6,000	1,00,000
Goods traffic	.....	.....	9,000	90,000
Electric telegraph earnings	.....	.....	.....	2,000
Steam-boat earnings	.....	.....	.....	.....
Sundries	.....	.....	...	8,000
Total earnings ...	.....	.....	15,000	2,00,000
Deduct—Increase in balance of suspense account as per Appendix A	.....	.....	.....	.....
Total receipts ..	.....	...	15,000	2,00,000
II.—Expenditure—				
Maintenance of way, works, and Stations ... ... (Abstract A)	.....	.....	1,500	32,000
Locomotive expenses .. („ B)	.....	.....	6,500	70,000
Carriage and wagon expenses .. („ C)	.....	.....	700	16,000
Traffic expenses ... . („ D)	.....	.....	4,500	45,000
General charges ... ... („ E)	.....	.....	1,800	32,000
Steam-boat service ... („ F)	.....	.....	.....	.....
Special and miscellaneous expenditure ... . („ G)	.....	.....	.....	5,000
Total outlay ...	.....	.....	15,000	2,00,000
Deduct—Decrease or add increase in balance of suspense accounts as per Appendix B	.....	.....	.....	.....
Deduct—Amount at credit of demands payable	.....	.....	.....	.....
Total expenditure ...	.....	.....	14,000	2,00,000
III.—Net cash receipts	.....	.....	.....	.....

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1884	*Nil.*
Expected to open during 1884-85	10
Total on 1st April 1885 ...	10
Expected to be open during 1885-86	75·62
Total likely to be opened at the end of 1885-86 ...	85·62
Average number of miles expected to be open during the whole of 1885-86 ...	67
Train miles expected to be run during 1885-86	1,50,000

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Abstract A.

Maintenance of Way, Works, and Stations.

Particulars	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885 86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses and general superintendence	.....	.....	350	10,000
II.—Maintenance and renewal of permanent-way, wages and materials	.....	.....	1,150	15,000
III.—Repairs of bridges, &c., wages and materials ...	.....	.....	.....	4,000
IV.—Repairs of stations and buildings, wages and materials	.....	.....	.....	4,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	.....	.....	.....	.....
VII.—Unclassified expenditure	.....	.....	.....	3,000
Total ...	.....	.....	1,500	32,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1883-84	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885 86
	Rs.	Rs.	Rs.	Rs.
I—General superintendence	.....	.....	450	10,000
II.—Running expenses (wages connected with the working of locomotive engines)	.....	.....	2,400	17,000
III.—Fuel	.....	.....	2,800	32,000
IV.—Water (including wages and stores) ...	.....	.....	200	1,000
V.—Oil, tallow, and other stores expended on engines in work	.....	.....	300	3,000
VI—Maintenance and renewals of locomotive engines and machinery	.....	.....	350	3,000
VII.—New minor works	.....	.....	.....	.....
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	.....	.....	.....	4,000
Total ...	.....	.....	6,500	70,000

Abstract C.

Carriage and Wagon Expenses.

Particulars	Actuals in 1883-84.	Sanctioned estimate, 1884-85	Revised estimate, 1884-85.	Budget estimate, 1885 86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	.....	160	4,000
II—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	.....	.....	200	4,000
Goods vehicles	.....	.....	.....	3,000
III.—Cleaning carriages and wagons, and oiling ..	.....	.....	340	4,000
IV—New minor works	.....	.....	.....	.....
V.—Unclassified expenditure	.....	.....	.....	1,000
Total ...	.....	.....	700	16,000

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Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884 85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	.....	.....	1,050	10,000
(b) Station staff	.....	.....	1,450	20,000
(c) Train staff	.....	.....	450	5,000
II.—Fuel, lighting, water, and general stores ...	.....	.....	440	7,000
III.—Clothing	.....	.....	30	500
IV.—Printing, stationery and tickets	.....	.....	50	1,500
V.—Charges for delivery and collection of goods, &c. ..	.....	.....	.....	.....
IV.—Miscellaneous expenses	.....	.....	25	500
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	.....	.....	5	50
Total ...	.....	.....	3,500	45,000

Abstract E.

General Charges.

Particulars.	Actuals in 1883-84.	Sanctioned estimate 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs	Rs.	Rs.
I. Salaries of management—				
(1) Direction	.....	.....	.....	.....
(a) Manager's Office	.....	.....	330	6,000
(b) Audit	.....	.....	680	7,000
(c) Account				
(d) Pay-Master's Office	.....	.....	200	1,500
(e) Store Department	.....	.....	...	5,000
(f) Medical Department	.....	.....	.....	4,000
(g) Miscellaneous	.....	.....	40	1,000
II.—Police	.....	.....	.....	2,000
III.—Advertizing	.....	.....	35	500
IV.—Electric telegraph	.....	.....	515	5,000
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	.....	.....	.....	.....
Total ...	.....	.....	1,800	32,000

Abstract F.

Steam-Boat Service.

Particulars.	Actuals in 1883-84	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels				
II.—Repairs				
III.—Fuel	*Nil.*	*Nil.*	*Nil.*	*Nil.*
IV.—Miscellaneous stores				
V.—Steam traffic agencies				
VI.—Unclassified expenditure				
Total ...	.....	.....	.....	.....

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1883 84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges				
II.—Compensation				
III.—Rates and taxes				
IV.—Interest on revenue balances	*Nil*	*Nil*	*Nil*	5,000
V.—Payments to other lines				
VI.—Prizes for station gardens, &c.				
VII.—Miscellaneous				
Total ...	.....	.....	.....	5,000

APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in—				
Stations	.....	.....	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned Estimate—				
Stations	.....	.....	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Revised Estimate—				
Stations	.....	.....	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget Estimate—				
Stations	.....	.....	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of Expenditure.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
ACTUALS IN—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
SANCTIONED ESTIMATE—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
REVISED ESTIMATE—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
BUDGET ESTIMATE—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

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FINAL ISSUE.

XXV AND 36.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1885-86.

A. E. deS.—Reg. No. 815J—100—21-4-85.

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CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1885-86

Heads.	Actuals in 1884-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
I.—Receipts—				
Earnings of the Line—	Rs.	Rs.	Rs.	Rs.
Coaching traffic	2,21,749	2,33,500	61,000	
Goods traffic	76,897	80,000	19,000	
Electric telegraph earnings	717	500	100	
Steam-boat earnings	460	.....	600	
Sundries	7,497	6,000	2,833	
Total Earnings ...	3,07,320	3,20,000	83,533	
Add—Decrease in balance of Suspense Account as per Appendix A ...	+10,737	.....	10,467	
Total Receipts ...	3,18,057	3,20,000	94,000	
II.—Expenditure—				
Maintenance of way and works ... ... (Abstract A)	80,472	82,000	27,800	
Locomotive expenses ... ... (Ditto B)	36,695	53,000	12,800	
Carriage and wagon expenses ... ... (Ditto C)	10,930	10,000	6,700	
Traffic expenses ... ... (Ditto D)	36,680	35,000	11,270	
General charges ... ... (Ditto E)	28,146	27,000	9,100	Nil.
Steam-boat service ... ... (Ditto F)	2,463	.....	4,200	
Special and miscellaneous expenditure ... (Ditto G)	2,193	2,000	1,000	
Deduct error in total	.....	9,000	.....	
Total Working Expenses ...	1,97,579	2,00,000	72,870	
Deduct—Decrease or add increase in balance of Suspense Account as per Appendix B	—546	.....	—268	
Deduct—Demands payable	1,97,033	2,00,000	72,602	
	—1,907	.....	+13,398	
	1,95,126	2,00,000	86,000	
Net earnings	1,09,741	1,20,000	10,663	
„ receipts	1,22,931	1,20,000	8,000	

APPENDIX A.

Details of Unadjusted Accounts under the head of "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	21,204	10,379	.....	10,825
Foreign railways	.....	88	88	.....
Total ...	21,204	10,467	.....	10,737
Sanctioned estimate, 1884-85—				
Stations ... ... / Foreign railways	5,204	5,204	.....	.....
Total ...	5,204	5,204	.....	.....
Revised estimate, 1884-85—				
Stations ... ... / Foreign railways	10,467	Nil	.....	10,467
Budget estimate, 1885-86—				
Stations ... ... / Foreign railways		Nil.		

APPENDIX B.

Details of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	814	268	.....	546
Sanctioned estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	814	814	.....	.....
Revised estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	268	Nil	.....	268
Budget estimate for 1885-86		Nil.		

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FINAL ISSUE.

XXV AND 36—RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1885-86.

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NALHATI STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1885-86.

HEADS.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
I.—RECEIPTS—	Rs.	R	Rs.	Rs.
Earnings of the line—				
Coaching traffic	51,509	49,000	50,900	50,000
Goods traffic	26,132	25,500	23,000	26,100
Electric telegraph earnings	1,411	1,000	1,400	1,400
Steam-boat earnings	.....	.....	.....	.....
Sundries	506	500	300	500
Total Earnings ...	79,558	76,000	75,000	78,000
Deduct—Increase in balance of suspense accounts, as per Appendix A	+1,064	.....	−600	.....
Total Receipts ...	80,622	76,000	75,000	78,000
II.—EXPENDITURE—				
Maintenance of way, works and stations ... ... (Abstract A)	24,336	19,300	35,400	25,000
Locomotive expenses ... („ B)	10,777	12,500	11,100	11,200
Carriage and wagon expenses („ C)	2,620	3,500	4,200	3,500
Traffic expenses ... („ D)	7,019	7,900	8,200	8,000
General charges ... („ E)	11,052	12,500	16,000	17,000
Steam-boat service ... („ F)	.....	.....	.....	.....
Special and miscellaneous expenditure ... ... („ G)	370	300	300	300
Total outlay ...	56,174	56,000	75,200	65,000
Add—Increase in balance of suspense accounts, as per Appendix B	−114	.....	−50	.....
	56,060	56,000	75,150	65,000
Deduct—Amount at credit of "demands payable"	+257	.....	−150	.....
Total Expenditure ...	56,317	56,000	75,000	65,000
III.—NET CASH RECEIPTS	24,305	20,000	.....	13,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1884	27¼
Expected to be open during 1884-85	...
Total on 1st April 1885 ...	27¼
Expected to be open during 1885-86	...
Total likely to be open at end of 1885-86 ...	27¼
Average number of miles expected to be open during the whole of 1885-86	27¼
Train miles expected to be run during 1885-86	40,500

Abstract A.

Maintenance of way, works, and stations.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,395	1,500	1,500	1,500
II.—Maintenance and renewal of permanent-way, wages, and materials ...	19,365	14,500	26,400	19,000
III.—Repairs of bridges, &c., wages and materials ...	581	300	1,275	1,500
IV.—Repairs of stations and buildings, wages, and materials	1,755	1,500	925	1,500
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	505	500	300	500
VII.—Unclassified expenditure	735	1,000	5,000	1,000
Total ...	24,336	19,300	35,400	25,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,088	2,300	2,300	2,300
II.—Running expenses (wages connected with the working of locomotive engines)	1,545	1,500	1,800	1,600
III.—Fuel (*a*)	3,067	4,000	3,500	3,500
IV.—Water (including wages and stores)	596	900	350	500
V.—Oil, tallow and other stores (expended on engines in work)	493	600	650	600
VI.—Maintenance and renewals of locomotive engines and machinery	2,788	3,000	2,450	2,500
VII.—Payments to other lines (*b*)	.....	.....	.....	.....
VIII.—Unclassified expenditure	200	200	50	200
Total ...	10,777	12,500	11,100	11,200

(*a*) Not to include carriage over line.
(*b*) *e.g.* Hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,045	1,300	1,080	1,150
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	809	900	1,420	1,300
Goods vehicles	387	800	1,300	625
III.—Cleaning carriages and wagons and oiling ...	377	475	375	400
IV.—Unclassified expenditure	2	25	25	25
Total ...	2,620	3,500	4,200	3,500

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages &c.—				
(a) General superintendence	1,380	1,300	1,625	1,500
(b) Station staff	2,648	3,000	3,200	3,100
(c) Train staff	883	900	800	875
II.—Fuel, lighting, water, and general stores ...	469	500	675	500
III.—Clothing	100	100	75	100
IV.—Printing, stationery, and tickets	47	250	75	100
V.—Charges for delivery and collection of goods, &c.	.....	.....	.....	.....
VI.—Miscellaneous expenses	35	50	50	50
VII.—Payments to other lines*	1,421	1,775	1,700	1,750
VIII.—Unclassified expenditure	36	25	.....	25
Total ...	7,019	7,900	8,200	8,000

* *e.g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General administration	10	.....	10	.....
II.—Salaries of management—				
(a) Manager's office	3,063	3,800	7,890	8,800
(b) Audit "				
(c) Account "	4,200	4,500	4,200	4,200
(d) Paymaster's "				
(e) Store Department	712	700	850	750
(f) Medical	252	300	250	275
(g) Miscellaneous*	1,171	1,200	1,050	1,200
III.—Police	.....	.....	.....	.....
IV.—Advertising	.....	25	30	25
V.—Electric telegraph	1,522	1,800	1,600	1,600
VI.—Clearing account with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	122	175	120	150
Total ...	11,052	12,500	16,000	17,000

* Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 183-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels				
II.—Repairs				
III.—Fuel	*Nil*	*Nil*	*Nil*	*Nil*
IV.—Miscellaneous stores				
V.—Steam traffic agencies				
IV.—Unclassified expenditure				
Total ...				

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1883-84.	Sanctioned estimate, 1884-85.	Revised estimate, 1884-85.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	7	50	25	25
II.—Compensation	7	50	25	25
III.—Rates and taxes	108	100	100	100
VI.—Contribution to Provident Institution	248	100	150	150
Total ...	370	300	300	300

APPENDIX A.

Detail of Unadjusted Accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	683	—381	.....	1,064
Foreign Railways	.....	.....	.....	.....
Total ...	683	—381	.....	1,064
Sanctioned Estimate, 1884-85—				
Stations	483	483	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	483	483	.....	.....
Revised Estimate, 1884-85—				
Stations	—381	219	600	.....
Foreign Railways	.....	.....	.....	.....
Total ...	—381	219	600	.....
Budget Estimate, 1885-86—				
Stations	219	219	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	219	219	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	.....	.....	.....	.....
Suspense other than deposits and fines	260	146	.....	114
Total ...	260	146	.....	114
Sanctioned Estimate, 1884-85—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	110	110	.....	.....
Total ...	110	110	.....	.....
Revised Estimates, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	146	96	.....	50
Total ...	146	96	.....	50
Budget Estimate, 1885-86—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	96	96	.....	.....
Total ...	96	96	.....	.....

NOTE.—In practice the various Suspense Accounts will be detailed.

Detailed Statement of expenditure on Stores for the year.

Nil.

E. D'S.—Reg No. 172J—100—8-4 85.

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No. 1038R.—A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

Dated Calcutta, the 31st March 1885.

XXV AND 36, STATE RAILWAYS.

ORDERS ON THE REVENUE REVISED ESTIMATES FOR 1884-85 WITH BUDGET ESTIMATES FOR 1885-86 OF STATE RAILWAYS IN BENGAL.

READ—

Government of Bengal, Public Works Department, No. 358R.—A., dated 2nd February 1885.
Government of Bengal, Public Works Department, No. 387R.—A., dated 2nd February 1885.
Government of Bengal, Public Works Department, No. 389R.—A., dated 2nd February 1885.
Government of Bengal, Public Works Department, No. 391R.—A., dated 2nd February 1885.
Government of Bengal, Public Works Department, No. 392R.—A., dated 2nd February 1885.
Government of Bengal, Public Works Department, No. 636R.—A., dated 19th February 1885.

Read also—

Government of India, Public Works Department, No. 206R.—A., dated 17th March 1885
Government of India, Public Works Department, No. 221R.—A., dated 17th March 1885.
Government of India, Public Works Department, No. 231R.—A., dated 17th March 1885.
Government of India, Public Works Department, No. 241R.—A., dated 17th March 1885.
Government of India, Public Works Department, No. 242R.—A., dated 17th March 1885.
Government of India, Public Works Department, No. 312R—A, dated 25th March 1885.

REVISED ESTIMATES 1884-85.

RESOLUTION.—The budget estimates of revenue receipts and expenditure for 1884-85 were passed for the following amounts:—

	Receipts Rs.	Expenditure. Rs.
Northern Bengal State Railway ...	24,00,000	14,00,000
Tirhoot State Railway	13,00,000	8,00,000
Patna and Gya State Railway ...	5,00 000	2,59,000
Calcutta and South-Eastern State Railway ...	3,20,000	2,00,000
Nalhati State Railway	76,000	56,000

and the revised estimates have been submitted for—

	Receipts. Rs.	Expenditure. Rs.
Northern Bengal State Railway ...	22,75,000	15,15,000
Tirhoot State Railway	18,00,000	9 88,000
Patna and Gya State Railway ...	5,10,400	2,95,381
Narainganj, Dacca and Mymensingh S. Ry.	18,000	14,000
Calcutta and South-Eastern State Railway...	91,829	69,125
Nalhati State Railway	77,000	72,600

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NORTHERN BENGAL STATE RAILWAY.

2. The revised estimate of the Northern Bengal State Railway was subsequently reduced to—

Receipts	Rs.	21,75,000
Expenses	„	15,15,000

This decrease in the estimate of receipts is due partly to the transfer of the Porada section of the line to the Eastern Bengal State Railway from 1st July 1884, and partly to the reduction of the charge for crossing the river Ganges on the opening of the extension of the Porada section to the new ghât at Golabnuggar, but the greater portion of the decrease is due to the traffic in jute and gunny not having revived.

The increase under Expenditure is due to the more extensive renewals of the permanent-way and the ballasting which it has been found necessary to carry out; heavy expenditure has also been incurred in repairing the vessels of the steamer service.

As the Government of India considered that it would not be desirable to place the earnings at a higher figure than Rs. 21,65,000, the revised estimate of receipts has been accepted for this amount. The estimate for working expenses has been passed for the amount submitted, Rs. 15,15,000.

TIRHOOT STATE RAILWAY.

3. On the Tirhoot line the Government of India considering that the receipts have been over-estimated has reduced the revised estimate to Rs. 12,40,000. The increase in the estimate of expenditure is due to extensive renewals of permanent-way and to adjustment of the East Indian Railway share of the Barrh Branch earnings from January 1880 to December 1882, and has been accepted by the Government of India in round figures for Rs. 9,90,000.

PATNA-GYA STATE RAILWAY.

4. The budget estimate of the Patna and Gya State Railway, passed by the Government of India, provided for the transactions of the calendar year 1884, and as from the latest reports it has been ascertained that the earnings of the year will amount to nearly Rs. 5,18,000, the revised estimate has been passed for this amount.

As the result of a recent decision that 1 per cent. of the net earnings of State lines worked by the East Indian Railway shall be contributed to the Provident Fund of that Railway with effect from 1st January 1883, the estimate of expenditure has been passed for Rs. 3,04,000.

NARAINGANJ, DACCA AND MYMENSINGH STATE RAILWAY.

5. The estimate for the Dacca and Mymensingh State Railway provides for the working of the short section of 10 miles from Narainganj to Dacca, which was opened for traffic on the 4th January 1885. As this Railway has only been open for a very short period, the Government of India accepts the estimate of receipts for an even sum of Rs. 15,000, and considers that the expenditure may be placed at the same figure.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

6. The budget estimate of the Calcutta and South-Eastern State Railway provided for the transactions of the whole year, but as the line was amalgamated with the Eastern Bengal State Railway from the 1st July 1884, the revised estimate represents the actual receipts and expenses from 1st April to 30th June 1884, the transactions for the remaining period of the year being included in the estimate of the Eastern Bengal State Railway.

The revised estimate includes the net result of the fluctuations in suspense balances during the first quarter of the year, but does not provide for the clearance of the suspense balances; the books of the Calcutta and South-

Eastern State Railway must, however, close without a balance, and allowing for this adjustment the estimate will stand at—

Receipts	Rs. 94,654
Expenses	„ 86,006

and has been accepted in round figures for—

Receipts	Rs. 94,000
Expenses	„ 86,000

NALHATI STATE RAILWAY.

7. In the case of the Nalhati State Railway the Government of India does not consider that it would be safe to place the receipts of the year at a higher figure than Rs. 75,000. On the other hand, the estimate of expenditure is considered low, and is passed for a round sum of Rs. 75,000. The increase over the budget estimate is due to the extensive renewals of permanent-way which have been found necessary.

BUDGET ESTIMATES 1885-86.

8. The budget estimates have been submitted for—

	Receipts.	Expenditure.
	Rs.	Rs.
Northern Bengal State Railway ...	21,75,000	14,00,000
Tirhoot State Railway	13,60,000	9,30,000
Patna and Gya State Railway... ...	5,10,400	2,80,712
Narainganj, Dacca and Mymensingh S. Ry.	1,50,000	2,45,000
Nalhati State Railway	78,600	65,000

NORTHERN BENGAL STATE RAILWAY.

9. The Government of India has reduced the estimate of earnings of the Northern Bengal State Railway, and accepted it for Rs. 21,50,000, or Rs. 15,000 less than the revised estimate for 1884-85. The reduction is due to the loss of earnings of the Porada section, which is now worked as part of the Eastern Bengal State Railway, and to a reduced rate being fixed for the conveyance of passengers and goods over the Ganges.

The budget estimate of expenditure has been passed for the amount submitted, viz. Rs. 14,00,000. The decrease in this estimate, below the expenditure anticipated during 1884-85, is due to the outlay of the current year being somewhat exceptional.

TIRHOOT STATE RAILWAY.

10. In the case of the Tirhoot State Railway the increase allowed for in the receipts of the coming year over those estimated for in 1884-85 is expected to be earned by the Hajipore Extension, which has only recently been opened for traffic. Under the head Expenditure it is estimated that the working expenses will be less than those of 1884-85; but it is observed by the Government of India that the estimate of "General charges" for the coming year is very high, and it is considered that the provisions under this head might well be reduced.

PATNA-GYA STATE RAILWAY.

11. Considering the present state and prospects of the traffic in the Patna and Gya State Railway, the Government of India considers that the estimate of receipts may be increased to Rs. 5,20,000.

Owing to the modifications made in the budget estimate of the East Indian Railway, the percentage of charge made against the State Railway lines will be somewhat reduced; but on the other hand provision must be made for the amount payable to the Provident Fund of the East Indian Rail-

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way under the orders referred to in paragraph 4 above. Allowing for these changes, the budget estimate of expenditure has been accepted by the Government of India for Rs. 2,85,000.

NARAINGANJ-DACCA AND MYMENSINGH STATE RAILWAY.

12. The budget estimate of the Dacca and Mymensingh State Railway is based on the expectation that the line will be opened through to Mymensingh—an additional length of 75 miles—in August 1885, and provides for a net loss of Rs. 95,000. Judging from the receipts of the short length of this Railway now open, the Government of India considers that if the line is opened to Mymensingh by the date expected, the earnings of the year, assuming a very moderate traffic on the Dacca-Mymensingh section, may be expected to amount to Rs. 2,00,000, and the budget estimate of receipts is accepted for that amount. The estimate of expenditure is, however, considered much too high; and the Government of India is of opinion that, with strict economy, a sum of Rs. 2,00,000 should suffice for the working expenses of the Railway during the coming financial year. The estimate has been accordingly passed for Rs. 2,00,000, and every endeavour should be made to keep the outlay during 1885-86 within this limit.

NALHATI STATE RAILWAY.

13. The budget estimate of the Nalhati State Railway has been accepted by the Government of India for the amount submitted; Rs. 78,600 receipts and Rs. 65,000 expenditure.

ORDER.—Ordered that a copy of this, with copy of the final issue of the revised and budget estimates, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government, for informntion.

Ordered also that a copy of this, with copy of the final issue of the revised and budget estimates, be forwarded to the Managers of State Railways for information and guidance.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Colonel*, R.E.,

Secretary to the Government of Bengal,
P. W. Dept.

W. J.—Reg. No. 17809C—118—15-6-85.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1038R.—A.

Dated the 31st March 1885.

ORDERS on the revenue revised estimates for 1884-85 with budget estimates for 1885-86 of State Railways in Bengal.

W. J.—Reg. No. 17809C—100—15-4-85.

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FINAL ISSUE.

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS

IN

BENGAL PROVINCE,

FOR THE YEAR

1885-86.

FORT WILLIAM,
The 27th March 1885.

J. M. McNEILE, LIEUT.-COL., R.E.,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept.

BUDGET ESTIMATE OF THE REVENUE FROM IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886.

	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual realizations, 1883-84.
G—XXVII.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.
DIRECT RECEIPTS TO BE INCLUDED AS IRRIGATION AND NAVIGATION REVENUE IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.				
Orissa Canals	2,20,000	2,20,000	2,70,000	2,37,868
Midnapore Canal	2,25,000	2,25,000	2,75,000	2,64,576
Hidgellee Tidal Canal	55,000	56,500	56,500	63,590
Sone Canals	7,00,000	6,98,500	6,48,500	6,03,807
Total ...	12,00,000	12,00,000	12,50,000	11,69,841

MEMORANDUM OF THE AMOUNT TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO OR DEPENDENT ON THE WORKS.

Nil	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

ABSTRACT BUDGET ESTIMATE OF THE CHARGES FOR IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886.

	Reference to detailed estimate.	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
		Rs.	Rs.	Rs.	Rs.
N. 51—IRRIGATION AND NAVIGATION.					
CAPITAL ACCOUNT.					
I.—Works ... In progress 9,20,000; Not commenced ...	.....	9,20,000	9,60,244	11,70,000	9,49,381
II.—Establishment	.....	2,11,600	2,20,856	2,69,100	1,91,557
III.—Tools and plant	.....	1,43,400	2,14,800	1,60,900	2,45,653
IV.—Suspense Account	.....	.....	(—)65,900	.....	24,540
V.—Receipts on Capital Account ...	.....	.....	.....	.....	(—) 7,692
Total Productive Public Works, Capital Account	.....	12,75,000	(a) 13,30,000	(b) 16,00,000	(c) 14,03,439
G. 38—IRRIGATION AND NAVIGATION.					
REVENUE ACCOUNT.					
Working Expenses and Maintenance.					
I.—Extensions and improvements ...	.....	.....	.....	.....	.....
II.—Maintenance and repairs ...	.....	6,40,000	6,99,000	7,10,000	6,27,031
III.—Establishment	.....	3,79,800	3,73,200	3,73,000	3,56,961
IV.—Tools and plant	.....	80,200	60,800	41,000	80,288
V.—Refunds of revenue, &c. ...		.....	.....	.....	5,541
Total Working Expenses and Maintenance...	.....	11,00,000	11,33,000	11,24,000	(d) 10,69,821
GRAND TOTAL, IRRIGATION WORKS.					
Works	.....	9,20,000	9,60,244	11,70,000	9,49,381
Repairs	.....	6,40,000	6,99,000	7,10,000	6,27,031
Establishment	.....	5,91,400	5,94,056	6,42,100	5,48,518
Tools and plant	.....	2,23,600	2,75,600	2,01,900	3,25,941
Suspense Account	.....	.....	(—)65,900	.....	24,540
Receipts on Capital Account	.....	.....	.....	.....	(—) 7,692
Refunds of revenue, &c.	.....	.....	.....	.....	5,541
GRAND TOTAL ...	.....	23,75,000	24,63,000	27,24,000	24,73,260

(a) Includes Rs. 36,000, revised estimate of expenditure in England.
(b) Ditto ,, 1,000, budget estimate of ditto ditto.
(c) Ditto ,, 64,465, actual expenditure in England.
(d) Ditto ,, 427, ditto ditto, *vide* Accountant-General, Public Works Department's No. 691, dated 16th September 1884.

CHARGES.

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1883-84.	Probable outlay during 1884-85 (revised estimate).	Budget estimate, 1884-85.	Budget estimate, 1885-86.	REMARKS AND REFERENCES.
N—51.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	
CAPITAL ACCOUNT.						
Works in progress.						
Orissa Canals ...	3,11,02,131	2,05,63,644	7,75,000	9,60,000	9,25,000	
Midnapore Canal ...	82,49,000	81,28,171	50,000	1,00,000	70,000	
Hidgellee Tidal Canal ...	17,72,699	17,72,699	.....	.....	.....	
Sone Canals ...	2,78,88,697	2,42,56,190	5,05,000	5,40,000	2,80,000	
Total Productive Public Works—Capital Account...	6,90,12,527	5,47,20,704	13,30,000	16,00,000	12,75,000	
G—38.—IRRIGATION AND NAVIGATION.						
REVENUE ACCOUNT.						
Working Expenses and Maintenance.						
Orissa Canals ...	.....	34,18,604	3,35,000	3,35,000	2,94,600	
Midnapore Canal ...	.....	22,11,422	2,18,000	2,18,000	2,05,400	
Hidgellee Tidal Canal ...	.....	4,19,698	29,000	29,000	70,000	
Sone Canals ...	.....	32,69,443	5,51,000	5,42,000	5,30,000	
Total Working Expenses and Maintenance ...	.....	93,19,167	11,33,000	11,24,000	11,00,000	
GRAND TOTAL, IRRIGATION WORKS ...	.....	6,40,39,871	24,63,000	27,24,000	23,75,000	

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PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1885-86.										Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
	Works.			Repairs.	Establishment.	Tools and plant.	Suspense.	Receipts on capital account.	Refunds of revenue.	Total.			
	In progress.	Not commenced.	Total.										
PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CAPITAL ACCOUNT—IMPERIAL.													
In India	9,20,000	...	9,20,000	.....	2,11,600	1,43,400	...	...	...	12,75,000	12,04,000	15,99,000	13,38,974
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	36,000	1,000	64,465
Total ...	9,20,000	...	9,20,000	.....	2,11,600	1,43,400	...	...	...	12,75,000	13,30,000	16,00,000	14,03,439
REVENUE ACCOUNT.													
WORKING EXPENSES AND MAINTENANCE.													
In India	.....	...	.....	6,40,000	3,79,800	80,200	...	...	...	11,00,000	11,33,000	11,24,000	10,69,394
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	427
Total ...	.....	...	.....	6,40,000	3,79,800	80,200	...	...	...	11,00,000	11,33,000	11,24,000	10,69,821
FROM CONTRIBUTIONS.													
In India	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	2,516
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
Total ...	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	(a)2,516
GRAND TOTAL ...	9,20,000	...	9,20,000	6,40,000	5,91,400	2,23,600	...	...	...	23,75,000	24,63,000	27,24,000	24,75,776

a) Expenditure incurred on village channels, Sone Canals.

PART I—concluded.

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1885-86.				Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
	Works.	Tools and plant.	Suspense.	Total.			
PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Account.							
Midnapore canal ...	.....	.....	.....	.....	1,000	500	52,327
Sone canals ...	.....	.....	.....	.....	35,000	500	12,138
Total ...	.....	.....	.....	.....	36,000	1,000	64,465

PART II.

DETAILS OF THE BUDGET ESTIMATE OF ORIGINAL WORKS IN PROGRESS UNDER IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86.

Division.	Details of Works and Locality.	Amount of estimate.	Outlay. To end of 1883-84.	Outlay. Probable during 1884-85.	Grant, 1885-86.	Remarks and References.
	51—N.—IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	
	CAPITAL ACCOUNT.					
	Orissa Project.					
Mahanuddy.	Head works	24,19,521	23,44,304	24,187	.....	
	Pooree works	8,47,563	8,26,289	3,641	.....	
	Total head works ...	32,67,084	31,70,593	27,828	.....	
	Taldundah Canal.					
	Main Canal, including extension ...	17,83,525	8,05,593	64,800	1,00,000	
	Distributaries	8,25,455	1,27,103	3,240	20,000	
	Drainage and Protective Works ...	2,30,973	1,05,298	.....	.....	
	Total Taldundah Canal ...	28,39,953	10,37,994	68,040	1,20,000	
	Machgong Canal.					
	Main Canal, including extension ...	10,89,048	3,61,236	62,200	92,000	
	Distributaries	10,26,877	2,84,494	12,000	27,000	
	Drainage and Protective Works ...	6,50,942	9,654	61,604	71,000	
	Total Machgong Canal ...	27,66,867	6,55,384	1,35,804	1,90,000	
	High Level Canal, Section I.					
Brahmini-Byturni.	Main Canal	18,94,283	17,85,355	13,077	31,500	
	Distributaries	3,50,936	2,87,939	12,900	.....	
	Drainage and Protective Works ...	3,80,915	2,92,872	30,080	20,000	
	Total High Level Canal, Section I	26,26,134	23,66,166	56,057	51,500	
	Kendrapara Canal, including extension.					
	Main Canal	21,42,070	20,68,010	1,600	11,000	
	Distributaries	9,01,642	5,86,259	16,900	50,000	
	Drainage and Protective Works ...	2,93,949	51,786	39,250	10,000	
	Total Kendrapara Canal ...	33,37,661	27,06,055	57,750	71,000	
	Gobree Canal, including extension.					
	Main Canal	5,39,642	5,55,710	54,846	500	A revised estimate for Main Canal is under preparation.
	Distributaries	2,63,654	329	1,000	15,000	
	Drainage and Protective Works ...	67,173	18	.....	.....	
	Total Gobree Canal ...	8,70,469	5,56,057	55,846	15,500	
	Carried over ...	1,57,08,168	1,04,92,249	4,01,325	4,48,000	

PART II—continued.

DETAILS OF THE BUDGET ESTIMATE OF ORIGINAL WORKS IN PROGRESS UNDER IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86.

Division.	Detail of Works and Locality.	Amount of Estimate.	Outlay. To end of 1883-84.	Outlay. Probable during 1884-85.	Grant, 1885-86.	Remarks and References.
		Rs.	Rs.	Rs	Rs.	
	Brought over ...	1,57,08,168	1,04,92,249	4,01,325	4,48,000	
	Patamoondee Canal.					
Brahmini-Byturni—*continued.*	Main Canal	9,12,562	8,04,564	41,000	2,000	
	Distributaries	4,18,435	16,852	15,000	55,000	
	Drainage and Protective Works ...	1,47,078	29,191	7,500	15,000	
	Total Patamoondee Canal ...	14,78,075	8,50,607	63,500	72,000	
	Cadastral Survey	2,23,191	2,18,534	.....	.....	
	Total Mahanunddy Series ...	1,74,09,434	1,15,61,390	4,64,825	5,20,000	
	Brahmini-Byturnee Series.					
	High Level Canal, Section II.					
	Head works	9,36,307	9,36,285	.....	.....	
	Main Canal and Branches, including Canal Jajpore	6,99,527	6,28,470	30,702	31,000	
	Distributaries	6,22,581	45,685	.....	10,000	
	Drainage and Protective Works ...	8,18,726	1,55,392	55,350	90,000	
	Total High Level Canal, Section II, including head works ...	30,77,141	17,65,832	86,052	1,31,000	
	High Level Canal, Section III.					
	Head works	3,97,085	3,97,102	.....	.....	
	Main Canal and Branches, including extension Canal to Bhuddruck ..	8,31,123	8,23,077	3,100	1,000	
	Distributaries	4,83,651	9,440	.....	.....	
	Drainage and Protective Works ...	6,45,333	1,82,583	36,267	60,000	
	Total High Level Canal, Section III	23,57,192	14,12,202	39,367	61,000	
	Total Brahmini-Byturnee Series ...	54,34,333	31,78,034	1,25,419	1,92,000	
	Reserve	2,01,042	.....	.....	.....	
	Grand Total Orissa Project ...	2,30,44,809	1,47,39,424	5,90,244	7,12,000	
	Midnapore Canal.					
Cossye.	Head works	5,16,204	5,17,699	1,900	.....	
	Main Canal	34,90,495	34,79,104	7,500	2,000	
	Distributaries	9,16,437	9,01,759	10,040	1,000	
	Drainage and Protective Works ..	4,11,007	3,54,283	.....	5,000	
	Midnapore Irrigation Survey ...	59,675	59,675	.....	.....	
	Depreciated value of stock ...	15,183	6,736	560	.....	
	Total Midnapore Canal ...	54,09,001	53,19,256	20,000	8,000	

PART II—continued.

DETAILS OF THE BUDGET ESTIMATE OF ORIGINAL WORKS IN PROGESS UNDER IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86.

Division.	Details of Works and Locality.	Amount of Estimate.	Outlay. To end of 1883-84.	Outlay. Probable during 1884-85.	Grant, 1885-86.	Remarks and References.
	Sone Project.	Rs.	Rs.	Rs.	Rs.	
Dehree Work-shops.	Head works	22,99,250	22,92,785	2,000	3,500	The grants for works on the Sone Canals, when in excess of sanctioned estimates, will be covered by sanctions from reserve and expenditure will not be incurred until these have been sanctioned.
Arrah.	Western Main Canal	16,70,212	15,79,682	69,000	.....	
	Distributaries	1,45,369	1,45,369	.....	.....	
	Drainage and Protective Works ...	75,160	68,892	.....	5,000	
	Western Main Canal extension ...	2,01,434	2,01,434	.....	.....	
	Total Western Main Canal ...	20,92,175	19,95,377	69,000	5,000	
Buxar.	Gurra Chowbey Branch ...	2,71,837	2,58,996	6,300	5,000	
	Distributaries ...	1,69,211	1,68,513	700	.....	
	Drainage and Protective Works ...	78	78	.....	.....	
	Total Gurra Chowbey Branch ...	4,41,126	4,27,587	7,000	5,000	
	Buxar Canal	17,79,568	17,62,651	4,000	5,000	
	Distributaries	5,54,947	4,64,962	70,000	20,000	
	Drainage and Protective Works ...	1,37,196	1,31,166	5,000	5,000	
	Total Buxar Canal	24,71,711	23,58,779	79,000	30,000	
	Chowsa Branch	3,10,269	2,97,576	3,000	1,500	
	Distributaries	3,40,045	3,40,045	.....	.....	
	Drainage and Protective Works ...	54,496	42,342	4,000	.....	
	Total Chowsa Branch ...	7,04,810	6,79,963	7,000	1,500	
Arrah.	Arrah Canal	23,36,940	22,50,690	5,000	45,000	
	Distributaries	6,55,873	6,33,929	12,000	10,000	
	Drainage and Protective Works ...	1,07,384	1,04,101	2,000	5,000	
	Total Arrah Canal	31,00,197	29,88,720	19,000	60,000	
	Doomraon Branch	2,79,919	2,78,756	500	.....	
	Distributaries	5,45,027	5,37,813	5,000	2,000	
	Drainage and Protective Works ...	49,499	48,858	500	2,000	
	Total Doomraon Branch ...	8,74,445	8,65,427	6,000	4,000	
	Beheea Branch	2,58,476	2,58,304	.....	.....	
	Distributaries	3,73,555	3,66,016	3,000	2,000	
	Drainage and Protective Works ...	64,337	59,683	8,000	14,000	
	Total Beheea Branch ...	6,96,368	6,75,003	11,000	16,000	
	Reserve for Distributaries	2,20,000	.....	.....	.....	
	Reserve for Drainage and Protective Works.	4,75,000	.....	.....	.....	
	Reserve for general purposes ...	4,54,952	.....	.....	.....	
	Total Reserve ...	11,49,952	.....	.....	.....	
	Total Western Main Canal Series ...	1,15,30,784	99,90,856	1,98,000	1,21,500	
	Carried over ...	1,38,30,034	1,22,83,641	2,00,000	1,25,000	

PART II—concluded.

DETAILS OF THE BUDGET ESTIMATE OF ORIGINAL WORKS IN PROGRESS UNDER IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86.

Division.	Details of Works and Locality.	Amount of Estimate.	Outlay.		Grant, 1885-86.	Remarks and References.
			To end of 1883-84.	Probable during 1884-85.		
		Rs.	Rs.	Rs.	Rs.	
	Brought over ...	1,38,30,034	1,22,83,641	2,00,000	1,25,000	
Eastern Sone.	Eastern Main Canal	5,59,961	5,50,358	.....	.....	
	Distributaries	39,647	39,647	.....	.....	
	Drainage and Protective Works ...	8,770	8,770	.....	.....	
	Total Eastern Main Canal ...	6,08,378	5,98,775	.....	.....	
	Patna Canal	25,08,299	24,94,610	11,000	.....	
	Distributaries	16,31,334	12,83,494	1,39,000	70,000	
	Drainage and Protective Works ...	1,06,857	1,06,857	.....	5,000	
	Total Patna Canal ...	42,46,490	38,84,961	1,50,000	75,000	
	Reserve for Distributaries ...	50,000	.....	.....	.....	
	Reserve for Drainage and Protective Works.	1,01,500	.....	.....	.....	
	Reserve for general purposes ...	3,76,295	.....	.....	.....	
	Total Reserve ...	5,27,795	.....	.....	.....	
	Total Eastern Main Canal Series...	53,82,663	44,83,736	1,50,000	75,000	
	Sone Irrigation Survey ...	6,70,331	6,70,331	.....	.....	
	Total Sone Project ...	1,98,83,028	1,74,37,708	3,50,000	2,00,000	
	Grand Total ...	4,83,36,838	3,74,96,388	9,60,244	9,20,000	

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CHARGE BY.

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

BENGAL PROVINCE.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL FOR THE YEAR 1885-86.

	Estimate, 1884-85.	Estimate, 1885-86.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF THE YEAR 1885-86.

	Direct Charges.			Indirect Charges.					Grand Total.
	Capital Productive Public Works.	Ordinary Public Works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
Orissa Canals.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Old outlay ...	.....	...	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	2,05,63,644	...	2,05,63,644	32,363	2,94,089	4,38,130	1,00,87,923	1,08,52,505	3,14,16,149
Total actual outlay to end of 1883-84 ...	2,05,63,644	...	2,05,63,644	32,363	2,94,089	4,38,130	1,00,87,923	1,08,52,505	3,14,16,149
Probable outlay during 1884-85 ...	7,75,000	...	7,75,000	...	...	19,006	8,38,046	8,57,052	16,32,052
Proposed outlay during 1885-86 ...	9,25,000	...	9,25,000	...	...	22,862	8,72,046	8,94,908	18,19,908
Total ...	2,22,63,644	...	2,22,63,644	32,363	2,94,089	4,79,998	1,17,98,015	1,26,04,465	3,48,68,109
Midnapore Canal.									
Old outlay ...	.....	...	.....	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	81,28,171	...	81,28,171	14	79,728	1,83,153	40,86,429	43,49,324	1,24,77,495
Total actual outlay to end of 1883-84 ...	81,28,171	...	81,28,171	14	79,728	1,83,153	40,86,429	43,49,324	1,24,77,495
Probable outlay during 1884-85 ...	50,000	...	50,000	...	231	644	3,26,127	3,27,002	3,77,002
Proposed outlay during 1885-86 ...	70,000	...	70,000	...	...	322	3,28,527	3,28,849	3,98,849
Total ...	82,48,171	...	82,48,171	14	79,959	1,84,119	47,41,083	50,05,175	1,32,53,346
Hidgellee Tidal Canal.									
Old outlay ...	17,72,699	...	17,72,699	11,210	20,571	33,597	10,58,526	11,23,904	28,96,603
Outlay against current sanctions ...	.....	...	.....	...	...	.....	.....	.....	.....
Total actual outlay to end of 1883-84 ...	17,72,699	...	17,72,699	11,210	20,571	33,597	10,58,526	11,23,904	28,96,603
Probable outlay during 1884-85 ...	.....	...	.....	...	...	.....	70,908	70,908	70,908
Proposed outlay during 1885-86 ...	.....	...	.....	...	...	.....	70,908	70,908	70,908
Total ...	17,72,699	...	17,72,699	11,210	20,571	33,597	12,00,342	12,65,720	30,38,419

APPENDIX A—concluded.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF THE YEAR 1885-86.

	Direct Charges.			Indirect Charges					Grand Total.
	Capital Productive Public Works.	Ordinary Public Works.	Total.	Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Interest.	Total.	
Sone Canals.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Old outlay ...	.....	...	.. ...	...	...	.....	.....	.....	.....
Outlay against current sanctions ...	2,42,56,190	...	2,42,56,190	37,361	77,277	8,40,208	92,66,351	1,02,21,197	3,44,77,387
Total actual outlay to end of 1883-84 ...	2,42,56,190	...	2,42,56,190	37,361	77,277	8,40,208	92,66,351	1,02,21,197	3,44,77,387
Probable outlay during 1884-85 ...	5,05,000	...	5,05,000	...	8,077	11,270	9,80,347	9,99,694	15,04,694
Proposed outlay during 1885-86 ...	2,80,000	...	2,80,000	...	...	6,440	9,96,048	10,02,488	12,82,488
Total ...	2,50,41,190	...	2,50,41,190	37,361	85,354	8,57,918	1,12,42,746	1,22,23,379	3,72,64,569

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF 1885-86.

	Probable Receipts, 1885-86.			Probable expenditure during 1885-86.	Balance surplus or deficit, 1885-86.	Probable net surplus or deficit, 1884-85.	Actual net surplus or deficit to end of 1883-84.	Probable net surplus or deficit to end of 1885-86.
	Direct receipts.	Share of land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	2,20,000	...	2,20,000	2,94,600	(—)74,600	(—)1,15,000	(—)13,80,344	(—)15,69,944
Midnapore Canal ...	2,25,000	...	2,25,000	2,05,400	19,600	7,000	(—)37,076	(—)10,476
Hidgellee Tidal Canal	55,000	...	55,000	70,000	(—)15,000	27,500	1,58,531	1,71,031
Sone Canals ...	7,00,000	...	7,00,000	5,30,000	1,70,000	1,47,500	4,28,563	7,46,063
Total ...	12,00,000	...	12,00,000	11,00,000	1,00,000	67,000	(—)8,30,326	(—)6,63,326

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS IN BENGAL TO END OF 1885-86.

	Actual charges for interest to end of 1883-84.	Probable charges for interest for 1884-85	Probable charges for interest for 1885 86.	Total to end of 1885-86.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1885-86
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	1,00,87,923	8,38,046	8,72,046	1,17,98,015	(—)15,69,944	1,33,67,959
Midnapore Canal ...	40,86,429	3,26,127	3,28,527	47,41,083	(—)10,476	47,51,559
Hidgellee Tidal Canal	10,58,526	70,908	70,908	12,00,342	1,71,031	10,29,311
Sone Canals ...	92,66,351	9,80,347	9,96,048	1,12,42,746	7,46,063	1,04,96,683
Total ...	2,44,99,229	22,15,428	22,67,529	2,89,82,186	(—)6,63,326	2,96,45,512

RECEIPTS. *Estimated Account of Receipts and Charges for the*

ACCOUNTS.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1884-85.
	Rs.	Rs.
To Balance	35,000	34,930
To CIVIL DEPARTMENT—		
II.—Remittances from Civil to Public Works Department—		
Cheques of Public Works officers	46,46,720	51,71,666
III.—Items adjustable by Civil Department—		
Subscriptions to service funds	10,600	10,640
Ditto Hindu Family Annuity Fund ...	400	400
Ditto Bengal Christian Family Pension Fund	80	20
Gain by exchange	1,000	1,000
Miscellaneous	1,500	2,000
IV.—Items adjustable by Public Works Department—		
Payments for land for irrigation works	20,000	22,000
Transfers—Miscellaneous	12,000	10,000
To CENTRAL ADJUSTING ACCOUNT	2,000	1,600
To TELEGRAPH DEPARTMENT	3,000	3,500
To TRANSFERS OF THE PUBLIC WORKS DEPARTMENT ...	7,00,000	6,00,000
To LONDON ACCOUNT	.....	.....
To PROVINCIAL REVENUE RECEIPTS—		
Direct revenue from Productive Public Works ...	12,00,000	12,00,000
Ditto from Irrigation and Navigation Works	8,00,000	8,00,000
To IMPERIAL REVENUE RECEIPTS—		
Direct revenue from Irrigation and Navigation Works	3,000	3,000
To SUSPENSE ACCOUNTS—		
Deposits	70,000	80,000
Tuccavee advances	30,000	61,000
Civil Engineer's Provident Fund	5,000	5,000
Total ...	75,40,300	80,06,756

ACCOUNTS.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1884-85.
	Rs.	Rs.
BY CIVIL DEPARTMENT—		
I.—Remittances to Civil from Public Works Department—		
Payments into treasuries by Public Works officers ...	20,30,000	20,50,000
III.—Items adjustable by Civil Department—		
Expediture against local loans	1,27,000	1,70,356
Supplies to Forest Department	300	400
Miscellaneous	40,000	33,000
IV.—Items adjustable by Public Works Department—		
Water-rate collections	18,000	17,000
Miscellaneous receipts of Public Works realized in Civil Department	9,000	10,000
Contribution in aid of Public Works	8,000	9,000
Transfers—Miscellaneous	1,000	3,000
BY CENTRAL ADJUSTING ACCOUNT	.....	.....
BY TELEGRAPH DEPARTMENT	.....	.....
BY TRANSFERS OF THE PUBLIC WORKS DEPARTMENT ...	11,00,000	10,00,000
BY EXPENDITURE AGAINST PROVINCIAL BUDGET GRANT—		
Net charges for Productive Public Works, Revenue Account	11,00,000	11,33,000
Ditto for Irrigatian and Navigation Works...	9,72,000	8,73,000
BY EXPENDITURE AGAINST IMPERIAL BUDGET GRANT—		
Net charges for Productive Public Works, Capital Account	12,75,000	(*a*)12,94,000
Ditto for Irrigation and Navigation Works ...	7,40,000	8,10,000
Ditto for Famine Relief and Insurance Protective Works	.....	4,00,000
BY SUSPENSE ACCOUNTS—		
Deposits	65,000	74,000
Tuccavee advances	20,000	90,000
Civil Engineer's Provident Fund	5,000	5,000
BY BALANCE	30,000	35,000
Total ...	75,40,300	80,06,756

(*a*) Exclusive of expenditure in England—

	Rs.
Sone Project	35,000
Midnapore Canal	1,000
	36,000

D. H. TRAIL, *Lieut.-Colonel,* R.E.,
Examiner, Public Works Accounts, Bengal.

APPENDIX E.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS OF THE BENGAL PROVINCE.

Orissa Canals.

For the rice crop.

	Flow. Rs. A. P.	Lift. Rs. A. P.
I.—For the whole irrigable or rice cultivated area of any village, if application is made for a lease for five years	1 8 0	1 0 0
II.—For any fractional area of a village or for other term	3 0 0	2 0 0

For cold-weather crops.

III.—Dalwa rice	1 8 0	1 0 0
IV.—For cotton, tobacco, huldi, ginger, wheat, vegetables, indigo, and all garden produce grown in villages the rice lands of which are leased under rate I ...	1 0 0	0 10 0
V.—For the above produce when grown in villages the rice lands of which are not leased under rate I ..	2 0 0	1 8 0
VI.—For linseed, oilseed, dâl, and all pulses grown in villages the rice lands of which are leased under rate I	0 8 0	0 5 0
VII.—For the above produce when grown in villages the rice lands of which are not leased under rate I ...	1 0 0	0 10 0

For perennial crops.

VIII.—For sugarcane	6 0 0	4 0 0

IX.—The charge for filling tanks will be Re. 1 per 10,000 cubic feet of water used.

Rule 31.—The dates of payment of water-rates shall be as follows:—

For rice ...	1st instalment ...	Two-thirds of the water-rate ...	1st January.
Ditto ...	2nd ditto ...	One-third ditto ...	1st May.
Sugarcane ...	.....	....	1st June.
Dalwa rice and cold-weather crops ...		....	1st August.

N.B.—The Lieutenant-Governor reserves the right of withdrawing the permission to pay water-rates on rice in two instalments, and of requiring payment in one instalment, payable on such date as he may fix, should an alteration in this respect be at any time considered desirable.

The rates chargeable per acre for the different descriptions of crops have been fixed in the case of leases entered into before the 1st of April 1885.

Note.—A notification (No. 114, dated 23rd March 1885) is now in course of publication, proposing to retain the above rates in the case of leases entered into before the 1st of April 1886.

Midnapore Canal.

Rule 6.—The following rates will be charged for the supply of water on application, when available, from June to November:—

I.—Under five-year leases ... ... { Lift, Re. 1 per acre per annum. Flow, Re. 1-8 ditto.

II.—Under one ditto ... ... { Lift, Re. 1-10 per acre per annum. Flow, Rs. 2-8 ditto.

III.—For the supply of water in exceptional cases, when available, for winter crops, Re. 1-8 per acre per annum will be charged.

Rule 6*a*.—For the unauthorized use of canal water Rs. 5 per acre per annum, or such less sum as may be fixed by the Collector, will be charged.

The rules under Act III (B.C.) of 1876, now in force for the Midnapore Canal, have been passed as notification No. 293, dated 5th August 1884, and published in the *Calcutta Gazette* of the 6th idem

APPENDIX E—continued.

SONE CANALS.

Rule 31.—On and after the 25th June 1881 the following rates will be charged on crop leases for water supplied between the 25th June of one year and the 1st April of the following year :—

Schedule II—Annual Leases.

Class.	Nature of Crop.	Flow Irrigation per—			Lift Irrigation per—		
		Cottah.	Bigah.	Acre.	Cottah.	Bigah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rubee	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months „ „	4 0 0
Total per acre ...	9 0 0

Rule 32.—On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

Schedule III.—*Special for hot months.*

Class.	Nature of Crop.	Flow Irrigation per—			Lift Irrigation per—		
		Cottah.	Bigah.	Acre.	Cottah.	Bigah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

Rule 33.—The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

Schedule IV.—*Five-year Leases.*

Class.	Nature of Crop.	Irrigation per—		
		Cottah.	Bigah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0

Note.—If water is taken for sugarcane in the hot months, in addition under rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months „ „	4 0 0
Total per acre ...	6 0 0

The rules under Act III (B.C.) of 1876, now in force for the Sone Canals, were passed on the 31st August 1880, and republished under notification No. 148, dated 20th June 1881, in the *Calcutta Gazette* of the 22nd idem.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS.

ORISSA CANALS.

Revised Schedule of Canal Tolls.

Kendrapara Canal.

Description of Charges.	Entering from the West.				Entering from the East.			
	Juggutpore head lock.	Kendupatna.	Bosepore.	Marsaghai new lock.	Jumboo outfall lock.	Marsaghai old lock.	Bosepore.	Kendupatna.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 maunds ...	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
Empty boats per 100 maunds ...	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
Bamboos in raft per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in raft or slung from boats. Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each ...	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each...	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats. Each...	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will b e charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of boat as for other cargo, and in addition will be charged for each timber so carried.

Gobri Canal.

Description of Charges.	Entering from the West.			Entering from the East.		
	Jaggatpore head lock.	Kendupatna.	Chakra.	Gunduckia outfall lock.	Chakra.	Kendupatna.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 maunds	0 8 0	0 8 0	0 10 0	0 8 0	0 10 0	0 8 0
Empty boats ... ... Per 100 maunds	0 4 0	0 4 0	0 5 0	0 4 0	0 5 0	0 4 0
Bamboos in rafts ... ... Per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats ... ... Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts ... ... ,,	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

High Level Canal, 1st Range.

Description of Charges.	Entering from the North.			Entering from the South.		
	Janapore outfall lock.	Nealpore.	Byree.	Chowdwar head lock.	Byree.	Nealpore.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 maunds	0 4 0	0 8 0	0 8 0	0 4 0	0 8 0	0 8 0
Empty boats per 100 maunds	0 2 0	0 4 0	0 4 0	0 2 0	0 4 0	0 4 0
Bamboos in rafts ... ... Per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats ... ... Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... ,,	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and n addition will be charged for each timber so carried.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued*

High Level Canals, 2nd and 3rd Ranges.

Description of Charges.	2nd Range.		3rd Range.
	From north-east.	From south-west.	From south-west.
	Rorya outfall lock.	Jokodia head lock.	Teekora head lock.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats ... ... Per 100 maunds	0 10 0	0 10 0	0 10 0
Empty boats ... ... ,, 100 ,,	0 5 0	0 5 0	0 5 0
Bamboos in rafts ... ... ,, 100 bamboos	0 0 6	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats ... ... each	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter in the thickest part, whether in rafts or slung from boats ... ... ,,	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length, and from one foot and upwards in diameter, whether in rafts or slung from boats ... ... ,,	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats... ... ... ,,	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... ,,	0 1 0	0 1 0	0 1 0

Boats carrying timber on their deck will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

Taldandah Canal.

Description of Charges.	Entering from the West.	
	Jobra head lock.	Beerabatti.
	Rs. A. P.	Rs. A. P.
Loaded boats per 100 maunds throughout the year, whether passing through the canal or simply looking into it	0 8 0	0 8 0
Empty boats throughout the year ... ... Per 100 maunds	0 4 0	0 4 0
Bamboos in rafts ... ... ,, 100 bamboos	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest parts, whether in rafts or slung from boats ... ... Each	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats ... ... Each	0 0 9	6 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats ... ... Each	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats ... ... Each	0 10 0	0 10 0
Sleepers in rafts or slung from boats ... ... ,,	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

The above schedules have come into effect since 1st December 1883—*vide* notification No. 369, dated the 29th October 1883.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

MIDNAPORE CANAL.

Descriptions.	Entering from the East.					Entering from the West.				
	At Oolooberiah, 8 miles.	At Kooltapara, 8 miles.	At Deinan, 12 miles.	At Panchkoorah, 11 miles.	At Debriah, 0 miles.	At Midnapore, 14 miles.	At Debrah, 11 miles.	At Panchkoorah, 12 miles.	At Kantapookeria, 8 miles.	At Bansberiah, 8 miles.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Vesssels, per 100 maunds ...	0 6	0 8	0 10	0 12	0 12	0 12	0 12	0 10	0 8	0 6
Timber in rafts, per timber ...	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2	0 2
Bamboos in floats, per 100 bamboos	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4	0 4

The surcharge of $\frac{1}{4}$ pie per head per mile levied on passengers has been abolished since 1st December 1883—*vide* notification No. 370, dated the 29th October 1883.

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

HIDGELLEE TIDAL CANAL.

Description.	Entering from the North.			Entering from the South.		
	At Banka.	At the Huldee River.	At Goolpookeria.	At Russoolpore.	At Goolpookeria.	At the Huldee River.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Vessels, per 100 maunds	0 9	0 9	0 11	0 11	0 9	0 9
Timber in rafts, per timber	0 2	0 2	0 2	0 2	0 2	0 2
Bamboos in floats, per 100	0 4	0 4	0 4	0 4	0 4	0 4

The surcharge of ¼ pie per head per mile levied on passengers has been abolished since 1st December 1883—*vide* notification No. 371, dated the 29th October 1883.

NARAINGHUR DISTRIBUTARY OF THE MIDNAPORE CANAL.

(Toll is levied at the Krishnaghur Lock.)

	Rs. A. P.
Per 100 maunds for loaded boats entering the canal	0 12 0
„ 100 bamboos	0 4 0
„ each timber	0 2 0
„ „ passenger	0 0 6

APPENDIX E—continued.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*continued.*

SONE CANALS.

MAIN WESTERN CANAL.

Description.		Entering from the East. Head works at Dehree.	Entering from the West. Bedadi near Sasseeram
		Rs. A. P.	Rs. A. P.
Vessels (empty)	Per 100 mds.	0 6 6	0 6 6
„ loaded with stone, timber, or bricks only ...	„ 100 „	0 6 6	0 6 6
„ „ with any other articles	„ 100 „	0 13 0	0 13 0
Large bamboos on floats	„ 100 „	0 2 0	0 2 0
Hill bamboos on floats	„ 1,000 ...	0 2 0	0 2 0
Bullahs or poles on floats	„ 100 ...	0 2 0	0 2 0
Timber in rafts	„ timber ...	0 3 0	0 3 0

ARRAH CANAL.

Description.		Entering from the North. Terminal lock at Timoriah.	Railway at Arrah.	Chowree lock No. 7.	Nasri-gunge lock No. 2.	Entering from the South. Dehree head lock.	Nasri-gunge lock No. 2.	Chowree Lock No. 7.	Railway at Arrah.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vessels (empty)	Per 100 mds	0 3 6	0 6 6	0 6 6	0 5 0	0 5 0	0 6 0	0 6 6	0 3 6
„ loaded with stone, kunker, or bricks only	„ 100 „	0 3 6	0 6 6	0 6 0	0 5 0	0 5 0	0 6 0	0 6 6	0 3 6
Vessels loaded with any other articles	„ 100 „	0 7 0	0 13 0	0 12 0	0 10 0	0 10 0	0 12 0	0 13 0	0 7 0
Large bamboos in floats ...	„ 100 „	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Hill bamboos in floats ..	„ 1,100 „	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Bullahs and poles in floats	„ 100 „	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Timber it rafts	„ timber ...	0 1 6	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 1 6

APPENDIX E—concluded.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*concluded.*

BUXAR CANAL.

Description.	Entering from the North.				Entering from the South.			
	Terminal lock, at Buxar.	Railway at Buxar.	Siknoul lock No. 8.	Nokha.	Bedadi.	Nokha.	Siknoul lock No. 8.	Railway at Buxar.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vessels (empty), per 100 mds.	0 1 6	0 4 6	0 6 6	0 5 0	0 5 0	0 6 6	0 4 6	0 1 6
Ditto, loaded with stone, kunker, or bricks only ...	0 1 6	0 4 6	0 6 6	0 5 0	0 5 0	0 6 6	0 4 6	0 1 6
Ditto, loaded with any other articles	0 3 0	0 9 0	0 13 0	0 10 0	0 10 0	0 13 0	0 9 0	0 3 0
Large bamboos in floats, per 100	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 2
Hill bamboos in floats, per 1,000	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Bullahs and poles in floats, per 100	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Timber in rafts, per timber...	0 1 6	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 1 6

PATNA CANAL.

Description.	Entering from the North.					Entering from the South.				
	Terminal lock at Deegha.	Railway at Khagoul.	Bikram lock No. 10.	Urwal lock No. 7.	Daoodnugger Lock No. 3.	Head lock, Baroon.	Daoodnugger lock No. 3.	Urwal lock No. 7.	Bikram lock No. 10.	Railway at Khagoul.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vessels (empty)...Per 100 mds.	0 1 6	0 5 0	0 5 9	0 6 6	0 6 3	0 6 3	0 6 6	0 5 9	0 5 0	0 1 6
Ditto, loaded with stone, kunker, or bricks only „ 100 „	0 1 6	0 5 0	0 5 9	0 6 6	0 6 3	0 6 3	0 6 6	0 5 9	0 5 0	0 1 6
Ditto loaded with any other articles ... „ 100 „	0 3 0	0 10 0	0 11 6	0 13 0	0 12 6	0 12 6	0 13 0	0 11 6	0 10 0	0 3 0
Large bamboos on float ... „ 100 „	0 0 6	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6
Hill bamboos on floats ... „ 1,000 ...	0 0 6	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6
Bullahs or poles „ 100 ...	0 0 6	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6
Timber in rafts... „ timber ...	0 0 9	0 2 9	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 2 9	0 0 9

J. N. D. & others—Reg. No. 14629J & 17805J—140—9 4-85.

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No. 563I.A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

Dated Calcutta, the 30th March 1885.

BUDGET ORDERS FOR 1885-86.

READ—

Orders of the Government of India, in the Public Works Department, No. 32A.I., dated 17th March 1885, on the Budget Estimates of the Irrigation Branch, Bengal, for the year 1885-86.

REMARKS.—The Budget Estimates for the year 1885-86 are of—

(1). Irrigation and Navigation Productive Public Works.
(2). Irrigation and Navigation (including Agricultural) Works.

IRRIGATION AND NAVIGATION PRODUCTIVE PUBLIC WORKS.

2. The following statement shows in detail by projects, the revenue estimated to be realised during 1885-86, compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84 :—

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Orissa Canals.				
Water-rates	1,20,000	1,20,000	1,50,000	1,11,856
Navigation	80,000	80,000	1,00,000	1,10,152
Miscellaneous	20,000	20,000	20,000	15,860
Total Orissa Canals ...	2,20,000	2,20,000	2,70,000	2,37,868
Midnapore Canal.				
Water-rates	1,10,000	1,10,000	1,43,000	1,31,000
Navigation	1,00,000	1,00,000	1,20,000	1,20,580
Miscellaneous	15,000	15,000	12,000	12,996
Total Midnapore Canal ...	2,25,000	2,25,000	2,75,000	2,64,576
Hidgellee Tidal Canal				
Navigation	54,000	55,000	55,000	62,317
Miscellaneous	1,000	1,500	1,500	1,273
Total Hidgellee Tidal Canal ...	55,000	56,500	56,500	63,590
Sone Canals.				
Water-rates	6,00,000	6,00,000	5,07,000	4,84,269
Navigation	70,000	70,000	1,10,000	85,193
Miscellaneous	30,000	28,500	31,500	34,405
Total Sone Canals ...	7,00,000	6,98,500	6,48,500	6,03,807
GRAND TOTAL ...	12,00,000	12,00,000	12,50,000	11,69,841

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3. The Budget Estimate for 1885-86 is for the same amount as that of the Revised Estimate for 1884-85, but the latter shows a net decrease of Rs. 50,000 compared with the Budget Estimate for the year. As regards the Orissa and Midnapore Canals, the Revised Estimate of receipts from water-rates and navigation, compared with the Budget Estimate, shows a large falling off, while on the Sone Canals there is a marked improvement in the water-rate collections, and better results are expected.

4. The two statements given below show the distribution, by projects and departmental heads, of the grants for 1885-86, compared with the Revised and Budget Estimates for 1884-85, and the Actuals of 1883-84, under the two main heads of account "Capital" and "Revenue"—

I.—Capital Account—(Imperial.)

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
DIRECT CHARGES.	Rs.	Rs.	Rs.	Rs.
Orissa Canals.				
Works	7,12,000	5,90,244	7,50,000	5 06,004
Establishment	1,63,760	1,35,756	1,72,500	1,07,630
Tools and plant	49,240	49,000	37,500	62,067
Suspense accounts	.....	.....	.....	(—)31,387
Total ...	9,25,000	7,75,000	9,60,000	6,44,314
Less receipts on Capital account	.....	.....	.....	5,162
Net Total ...	9,25,000	7,75,000	9,60,000	6,39,152
Midnapore Canal.				
Works	8,000	20,000	20,000	14,670
Establishment	1,840	4,600	4,600	2,562
Tools and plant	60,160	91,300	75,400	93,773
Supense accounts	.....	(—)65,900	.....	65,005
Total ...	70,000	50,000	1,00,000	1,76,010
Less receipts on Capital account	.....	.....	.....	1,938
Net Total ...	70,000	50,000	1,00,000	1,74,072
Sone Canals.				
Works	2,00,000	3,50,000	4,00,000	4,28,707
Establishment	46,000	80,500	92,000	81,365
Tools and plant	34,000	74,500	48,000	89,813
Suspense accounts	.....	.....	.....	(—)9,078
Total ...	2,80,000	5,05,000	5,40,000	5,90,807
Less receipts on Capital account	.....	.....	.....	592
Net Total ...	2,80,000	5,05,000	5,40,000	5,90,215
GRAND TOTAL ...	12,75,000	13,30,000	16,00,000	14 03,439

II.—Revenue Account (Provincial.)

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
DIRECT CHARGES.				
Orissa Canals.	Rs.	Rs.	Rs.	Rs.
Repairs and maintenance	1,80,000	2,20,000	2,25,000	1,89,617
Establishment ... { Engineering	41,400	50,600	51,750	43,600
Establishment ... { Revenue	53,836	52,000	48,250	48,113
Tools and Plant	19,364	12,400	10,000	11,292
Refunds of Revenue	.....	.....	.....	68
Direct expenditure in England	.....	.....	.....	427
Total Orissa Canals ...	2,94,600	3,35,000	3,35,000	2,93,117
Midnapore Canal.				
Repairs and maintenance	1,20,000	1,34,000	1,40,000	1,27,658
Establishment ... { Engineering	27,600	30,820	32,200	29,342
Establishment ... { Revenue	34,840	34,780	35,800	27,373
Tools and Plant	22,960	18,400	10,000	31,229
Refunds of Revenue	.....	.....	.....	44
Total Midnapore Canal ...	2,05,400	2,18,000	2,18,000	2,15,646
Hidgellee Tidal Canal.				
Repairs and maintenance	50,000*	20,000	20,000	32,994
Establishment ... { Engineering	11,500	4,600	4,600	7,588
Establishment ... { Revenue	3,228	3,400	3,400	3,215
Tools and Plant	5,272	1,000	1,000	2,784
Total Hidgellee Tidal Canal ...	70,000	29,000	29,000	46,581
Sone Canals.				
Repairs and maintenance	2,90,000	3,25,000	3,25,000	2,76,335
Establishment ... { Engineering	66,700	74,750	74,750	63,477
Establishment ... { Revenue	1,40,696	1,22,250	1,22,250	1,34,253
Tools and Plant	32,604	29,000	20,000	34,983
Refunds of Revenue	.....	.....	.....	5,429
Total Sone Canals ...	5,30,000	5,51,000	5,42,000	5,14,477
GRAND TOTAL ...	11,00,000	11,33,000	11,24,000	10,69,821

* The sanction to be limited to Rs. 34,000 except with the express sanction of Government The remaining Rs. 16,000 to be kept in reserve.

5. The Budget Estimate of expenditure for 1885-86, chargeable to the head "Capital," has been framed for the amount allotted by the Government of India; but the Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows a lapse of Rs. 2,70,000, which sum has been surrendered. With regard to the remark in paragraph 18 of the Orders of the Government of India, that revised estimates for some of the individual works have long been necessary, the major part of these are included in the Gobri Canal extension, a revised estimate for which has for some time past been over due, and which it is expected will be received by the end of the current month. The Superintending Engineer's attention will be drawn to the orders passed by the Government of India in regard to the delay in submitting these estimates.

6. The Budget Estimate of expenditure for 1885-86, chargeable to the head "Revenue," compared with the Revised Estimate for 1884-85, shows a decrease of Rs. 33,000; but the Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows an increase of Rs. 9,000, which is due to increased expenditure on tools and plant on the Sone Canals.

Irrigation and Navigation (including Agricultural) Works

7. The following statements show in detail the estimated receipts and outlay for the year 1885-86, compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84.

I.—Receipts.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept—				
Government Embankments	3,000	3,000	3,000	4,628
Total Imperial ...	3,000	3,000	3,000	4,628
Provincial.				
Works for which Capital and Revenue Accounts are kept—				
Sarun Canal	26,000	26,000	26,000	23,041
Calcutta and Eastern Canals	5,60,000	5,60,000	6,00,000	5,64,101
Total ...	5,86,000	5,86,000	6,26,000	5,87,142
Works for which neither Capital nor Revenue Account are kept—				
Nuddea Rivers	2,10,000	2,10,000	2,10,000	2,02,834
Eden Canal	1 000	1,000	1,000	239
Tuccavee embankments under contract	3,000	3,000	3,000	2,123
Total ...	2,14,000	2,14,000	2,14,000	2,05,196
Total Provincial ...	8,00,000	8,00,000	8,40,000	7,92,338

II.—Expenditure.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
F—FAMINE RELIEF AND INSURANCE.	Rs.	Rs.	Rs.	Rs.
34.—Protective Works, Irrigation.				
Grants-in-aid for the Orissa Coast Canal.				
Works	.....	3,21,950	.....	2,43,747
Establishment	.....	74,050	.....	56,061
Tools and Plant	.....	4,000	.....	192
Total 34, Protective Works, Irrigation ...	.....	4,00,000	.....	3,00,000
44.—Irrigation and Navigation.				
IMPERIAL.				
Capital Account.				
Damodur Project.				
Receipts on capital account	.....	.....	.....	1,200
Total Capital Account ...	.....	.....	.....	(—)1,200

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
AGRICULTURAL WORKS.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Orissa Circle	15,000	22,000	22,000	22,458
South-Western Circle	90,000	2,25,589	1,91,500	2,47,658
Government Embankments in Central Circle	10,000	525	.....	
Works for the improvement of Government Estates (Expenditure by Civil Officers)	42,000	51,542	60,000	
Reserve	32,000	2,344	40,000	.....
Total Works ...	1,89,000	3,02,000	3,13,500	2,70,116
Repairs and maintenance.				
Orissa Circle	1,40,000	1,19,300	1,68,000	1,27,123
South-Western Circle	2,15,000	2,30,000	2,13,000	1,99,383
Government Embankments in Eastern Circle	24,000	3,370	4,000	17,634
Reserve	15,000	1,330	20,000	.....
Total Repairs and maintenance	3,94,000	3,54,000	4,05,000	3,44,140
Establishment	1,25,430	1,39,000	1,51,500	1,34,156
Tools and Plant	31,570	15,000	20,000	7,847
Suspense accounts	.....	.....	.....	(—)8,914
Total Agricultural Works ...	7,40,000	8,10,000	8,90,000	7,47,345
Total Imperial ...	7,40,000	8,10,000	8,90,000	7,46,145
PROVINCIAL.				
CAPITAL ACCOUNT.				
Sarun Canal.				
Works	10,000	2,000	10,000	3,586
Establishment	2,300	460	2,300	825
Tools and Plant	700	.....	1,700	1,492
Suspense accounts	.....	.....	.....	(—)9,907
Total Sarun Canal ...	13,000	2,460	14,000	(—)4,004
Calcutta and Eastern Canals.				
Works	20,000	20,000	50,000	1,00,519
Establishment	4,600	4,600	11,500	23,119
Tools and Plant	1,400	30,000	3,200	14,752
Suspense accounts	.....	.....	.....	13,907
Total Calcutta and Eastern Canals	26,000	54,600	64,700	1,52,297
Orissa Coast Canal.				
Works	3,00,000	1,90,000	2,40,000	3,36,227
Establishment	69,000	43,700	55,200	77,333
Tools and Plant	15,000	.....	19,800	1,156
Suspense accounts	.....	.....	.....	(—)60,439
Total ...	3,84,000	2,33,700	3,15,000	3,54,277
Less receipts on capital account	.....	.....	.....	1
Net Total, Orissa Coast Canal	3,84,000	2,33,700	3,15,000	3,54,276
Total Capital Account ...	4,23,000	2,90,760	3,93,700	5,02,569

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
REVENUE ACCOUNT.				
Sarun Canal.				
Repairs and maintenance	22,000	25,000	25,000	20,659
Establishment ... Engineering	5,060	5,750	5,750	4,751
Establishment ... Revenue	1,000	800	800	
Tools and plant	540	450	450	(—)2,009
Total Sarun Canal	28,600	32,000	32,000	23,401
Calcutta and Eastern Canals.				
Repairs and maintenance	1,20,000	1,50,000	1,00,000	1,30,213
Establishment ... Engineering	27,600	34,500	23,000	29,949
Establishment ... Revenue	48,196	44,000	44,000	51,529
Tools and plant	4,204	4,300	3,000	8,933
Total Calcutta and Eastern Canals ...	2,00,000	2,32,800	1,70,000	2,20,624
Total Revenue Account ...	2,28,600	2,64,800	2,02,000	2,44,025
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Eden Canal	20,000	20,000	22,000	69,253
Teur do.	5,000	2,000	5,000	71,756
Orissa Tidal Creeks	9,000	10,000	10,000	9,356
Sarun Tuccavee embankments under contract	.....	.....	.....	1,645
Nuddea Rivers	.....	.....	.....	1,031
Reserve	20,000	7,000	40,000	.....
Total ...	54,000	39,000	77,000	1,53,041
Repairs and Maintenance.				
Eden Canal	16,000	16,000	18,000	14,666
Teur do.	2,000	2,500	5,000	1,495
Nuddea rivers	60,000	60,000	60,000	82,513
Midnapore Tuccavee embankments under contract ...	32,000	30,000	30,000	39,114
Gunduck Tuccavee embankments under contract ...	48,000	87,000	30,000	18,934
Reserve	16,000	.....	2,000	.....
Total ...	1,74,000	1,95,500	1,45,000	1,56,722
Establishment ... Engineering	52,440	51,060	51,060	53,816
Establishment ... Revenue	22,670	21,880	25,200	21,120
Tools and plant	17,290	10,000	6,040	4,310
Suspense accounts	.....	.....	.....	42,213
Total Works for which neither Capital nor Revenue Accounts are kept	3,20,400	3,17,440	3,04,300	4,31,222
Total Provincial ...	9,72,000	8,73,000	9,00,000	11,77,816

8. The detailed distribution of the grant for Productive Public Works is shown in part II of the Budget Estimate. In some cases provision has been made for works to be sanctioned from the lump-sum provision in the general sanctioned estimates for the scheme. No permission is given to commence these works. Expenditure must on no account be incurred until the detailed estimates have been sanctioned.

ORDER.—Ordered that a copy of this Resolution, together with thirty-five (35) copies of the final issues of the Budget Estimates, be forwarded to the Government of India, Public Works Department, for information.

Ordered also that copies of this Resolution, and of the Resolution of the Government of India, together with the final issues of the Budget Estimates, be forwarded to the Financial Department of this Government and the Accountant-General of Bengal for information; also to the Superintending Engineers of the Orissa, South-Western, and Sone Circles, and the Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

J. M. McNeill, *Lieut.-Col.*, R.E.,

Joint-Secretary to the Government of Bengal.

H. P.—Reg. No. 17201C—140—8-4-84.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Irrigation Accounts.

No. 563I.A.

Dated the 30th March 1885.

BUDGET orders for 1885-86.

No. 32 A.—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

Fort William, March 17, 1885.

Orders on the Budget Estimates of the Irrigation Branch, Bengal, for the year 1885-86.

Read the following papers :—

Resolution by the Government of India, Public Works Department, No. 119 A.—I., dated 8th November 1884.

Letter from the Government of Bengal, No. 1677 I.—A., dated 7th November 1884.
" to " " " 7 A.—I., " 17th January 1885.
" from " " " 107 I.—A., " 23rd January 1884.
" to " " " 10 A.—I., " 30th January 1885.
" from " " " 138 I.—A., " 30th " "
" from " " " 158 I.—A., " 4th February "
" to " " " 16 A.—I., " 5th " "
" from " " " 163 I.—A., " 5th " "
" from " " " 171 I.—A., " 7th " "
" from " " " 192 I.—A., " 10th " "
" to " " " 18 A.—I., " 11th " "
" to " " " 20 A.—I., " 13th " "
" to " " " 26 A.—I., " 26th " "

F—FAMINE RELIEF AND INSURANCE.

34—PROTECTIVE WORKS—IRRIGATION.

The Revised Estimate for 1884-85 has been prepared for Rs. 4,00,000, the amount sanctioned in Government of India, Public Works Department, letter No. 68 C. and I., dated 24th September 1884, as a grant-in-aid for expenditure on the Orissa Coast Canal.

G—REVENUE FROM, AND EXPENDITURE ON, PRODUCTIVE PUBLIC WORKS—(REVENUE ACCOUNT).

XXVII—IRRIGATION AND NAVIGATION—DIRECT RECEIPTS.

2. The following statement details the revenue estimated to be realized in 1885-86 compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84 :—

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
PROVINCIAL.				
Irrigation and Navigation Works.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	2,20,000	2,20,000	2,70,000	2,37,868
Midnapore Canal	2,25,000	2,25,000	2,75,000	2,64,576
Hidgelee Tidal Canal	55,000	56,500	56,500	63,590
Sone Canals	7,00,000	6,98,500	6,48,500	6,03,807
Total ...	12,00,000	12,00,000	12,50,000	11,69,841

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3. The Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows a decrease of Rs. 50,000; this represents the net balance of an increase on the Sone Canals and a falling off on the Orissa and Midnapore Canals under Water-rates.

4. The Budget Estimate for 1885-86 has been framed for the same amount as that of the Revised Estimate for 1884-85.

5. In the orders on the Budget Estimate for 1884-85 it was observed that "the growth of irrigation revenue and the difficulties in collecting the water-rates, as stated by the Government of Bengal, appear to the Government of India to be very unsatisfactory. Steps should be taken at an early date to put matters on a better footing." It is understood that a Commission has been appointed to investigate the subject and that the whole matter is being thoroughly taken up.

G—38—IRRIGATION AND NAVIGATION (WORKING AND MAINTENANCE).

6. For expenditure, the Budget Estimate for 1885-86 has been prepared for Rs. 11,00,000 provided from Provincial funds. The following statement details the estimated charges for 1885-86 compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84:—

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Irrigation and Navigation Works.				
Orissa Canals	2,94,600	3,35,000	3,35,000	2,93,117
Midnapore Canal	2,05,400	2,18,000	2,18,000	2,15,646
Hidgelee Tidal Canal	70,000	29,000	29,000	46,581
Sone Canals	5,30,000	5,51,000	5,42,000	5,14,477
Total ...	11,00,000	11,33,000	11,24,000	10,69,821

7. The Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows an increase of Rs. 9,000, which has not been explained.

8. The Budget Estimate for 1885-86, compared with the Revised Estimate for 1884-85, shows a decrease of Rs. 33,000, which is said to be due to the probable requirements for the Sone and Orissa Circles, being less than for 1884-85.

H—RECEIPTS FROM, AND EXPENDITURE ON, PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

XXXI—Irrigation and Navigation.

9. The following statement details the revenue expected to be derived in 1885-86 compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84 :—

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	3,000	3,000	3,000	4,628
Provincial.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue Accounts are kept—				
Sarun Canal	26,000	26,000	26,000	23,041
Calcutta and Eastern Canals ...	5,60,000	5,60,000	6,00,000	5,64,101
	5,86,000	5,86,000	6,26,000	5,87,142
Works for which neither Capital nor Revenue Accounts are kept	2,11,000	2,11,000	2,11,000	2,03,073
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	3,000	3,000	3,000	2,123
Total Provincial ...	8,00,000	8,00,000	8,40,000	7,92,338
Local.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	14,000 **14,000**	14,000 **14,000**	11,000 **11,000**	14,133 **14,133**
Grand Total ...	8,17,000 **14,000**	8,17,000 **14,000**	8,54,000 **11,000**	8,11,099 **14,133**

The figures in antique indicate the sums included in the amounts in ordinary type on account of "Public Works in charge of Civil Officers," but shown separately for the sake of distinction.

10. The Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows a decrease of Rs. 37,000, which is almost entirely due to the receipts from the Calcutta Canals not having improved to the extent anticipated.

11. The Budget Estimate for 1885-86 has been prepared for the amount of the Revised Estimate.

44—Irrigation and Navigation.

12. The Budget Estimate for 1885-86 for outlay under this head is prepared for Rs. 17,12,000, as detailed in the margin. The following statement details the estimated charges for 1885-86 compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84:-

	Rs.
Imperial (as provisionally sanctioned in Public Works Department Resolution No. 119 A.—I., dated 8th November 1884)	7,40,000
Provincial	9,72,000
Total ...	17,12,000

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Irrigation and Navigation Works.				
Capital Account—				
Damodur Project	...	...	...	—1,200
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	7,40,000	8,10,000	8,90,000	7,47,345
Total Imperial ...	(a)7,40,000	8,10,000	8,90,000	7,46,145
Provincial.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue Accounts are kept—				
Capital Account—				
Sarun Canal	13,000	2,460	14,000	—4,004
Calcutta and Eastern Canals ...	26,000	54,600	64,700	1,52,297
Orissa Coast Canal	3,84,000	2,33,700	3,15,000	3,54,276
	4,23,000	2,90,760	3,93,700	5,02,569
Revenue Account—				
Sarun Canal	28,600	32,000	32,000	23,401
Calcutta and Eastern Canals ...	2,00,000	2,32,800	1,70,000	2,20,624
	2,28,600	2,64,800	2,02,000	2,44,025
	6,51,600	5,55,560	5,95,700	7,46,594
Works for which neither Capital nor Revenue Accounts are kept	3,20,400	3,17,440	3,04,300	2,44,052
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	...	...	...	1,87,170
Total Provincial ...	9,72,000	8,73,000	9,00,000	11,77,816
Local.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept ...	...	...	...	...
Grand Total ...	17,12,000	16,83,000	17,90,000	19,23,961

(a).—Includes Rs. 1,000 on account of expenditure in England.

13. The Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows a decrease of Rs. 80,000 under Imperial (which was formally withdrawn in Public Works Department letters No. 16 A.—I. and No. 20 A.—I., dated respectively 5th and 13th February 1885), and a lapse of Rs. 27,000 under expenditure from Provincial funds, which is due to the transfer to the Buildings and Road Branch of Rs. 50,000 to carry out adjustments of Establishment charges.

14. The Budget Estimate for 1885-86, compared with the Revised Estimate for 1884-85, shows an increase of Rs. 29,000, made up as follows :—

	Rs.
Imperial	—70,000
Provincial	+99,000
Net ...	+29,000

15. The decrease under *Imperial* is due to the necessity for reducing the total allotment under this head to the amount placed at the disposal of this Department. The increase under *Provincial* is mainly due to probable increased expenditure debitable to Provincial on the Orissa Coast Canal.

16. The following statement compares the estimated *direct* Capital outlay on the projects in progress with the sanctioned estimates to the close of 1885-86 :—

	Sanctioned estimate.	Probable outlay to end of 1885-86.				Balance remaining to be spent.
		Actuals to end of 1883-84.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sarun Canal ...	6,63,521	6,64,019	2,460	13,000	6,79,479	—15,958
Calcutta and Eastern Canals	...	(a) 51,92,444	54,600	26,000	52,73,044	—52,73,044
Orissa Coast Canal	34,45,742	(b) 23,47,671	(b) 6,33,700	3,84,000	33,65,371	80,371

(a).—Includes old outlay.

(b).—Includes outlay from Protective funds.

Sarun Canal.—In reply to the orders of the Government of India on the Bengal Irrigation Budget Estimates for 1884-85, the Government of Bengal stated that no Revised Estimate was needed for this work, as the canal had been completed and paid for, with the exception of some charges not brought to book in the accounts for 1883-84. But it was also stated that works not included in the sanctioned estimate, might be carried out under No. 10 of the Sarun Canal rules if the interest guarantee offered was satisfactory, and it was added that there was no application for any such works. The Government of India desires to be informed of the nature of the contemplated further Capital expenditure on the Sarun Canal for which provision has been made. If the original project is completed, the original estimate should be closed, and any further outlay, that may from time to time be needed, should be incurred against supplemental estimates.

Calcutta and Eastern Canals. The Capital and Revenue Accounts of this work have been made up and a Revised Estimate has been called for. Its preparation should be expedited.

N—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS—CAPITAL ACCOUNT.

51—Irrigation and Navigation.

17. For expenditure, the Budget Estimate for 1885-86 has been prepared for Rs. 12,75,000, the amount provisionally sanctioned in Government of India, Public Works Department, Resolution No. 119 A.—I., dated 8th November 1884. The following statement details the estimated charges for 1885-86 compared with the Revised and Budget Estimates for 1884-85 and the Actuals of 1883-84:—

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Actuals, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation.				
Orissa Canals	9,25,000	7,75,000	9,60,000	6,39,152
Midnapore Canal	70,000	50,000	1,00,000	1,74,072
Sone Canals	2,80,000	5,05,000	5,40,000	5,90,215
Total ...	12,75,000	(a)13,30,000	(b) 16,00,000	(c) 14,03,439

Includes (a) Rs. 36,000, (b) Rs. 1,000, and (c) Rs. 64,465 on account of expenditure in England.

18. The Revised Estimate for 1884-85, compared with the Budget Estimate for that year, shows a lapse of Rs. 2,70,000. Of this sum Rs. 2,00,000 were surrendered from the grant for the Orissa Canals in Government of Bengal, Public Works Department, letter No. 1677I.—A., dated 7th November 1884, owing partly to delay in completing the detailed plans for the individual works, and partly to unexpected difficulties in acquiring land, and to certain proceedings under the Embankment Act. The Government of India regrets that the Government of Bengal should be unable to utilize fully the grant allotted, as owing to the representation frequently made on the subject of the inadequacy of the allotments for the Orissa Canals, a large sum was assigned for the current year at the expense of other provinces. Revised Estimates for some of the individual works have long been necessary, and the fact has been prominently brought to notice, month by month, by the Examiner of Public Works Accounts in the statements of objectionable items prepared by him. Some action, it is observed, has lately been taken to remove the irregularities noticed, but much remains to be done, and the Government of India desires that every effort be made to remedy the present unsatisfactory state of affairs.

19. The following statement compares the estimated *direct* Capital outlay on the works in progress to the close of 1885-86:—

	Sanctioned estimate.	Probable outlay to end of 1885-86.				Balance remaining to be spent.
		Actuals to end of 1883-84.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	3,11,02,131	2,05,63,644	7,75,000	9,25,000	2,22,63,644	88,38,487
Midnapore Canal...	82,49,000	81,28,171	50,000	70,000	82,48,171	829
Sone Canals ...	2,78,88,697	2,42,56,190	5,05,000	2,80,000	2,50,41,190	28,47,507

20. The estimated financial results of the Irrigation and Navigation Works in Bengal, classed as Productive to the end of 1885-86, is shown below:—

	Capital charges to end of 1885-86.			Net Revenue including land revenue.				Charges for interest to end of 1885-86.	Interest charges in excess of net revenue to end of 1885-86.
	Direct.	Indirect.	Total.	Actuals to end of 1883-84.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Total to end of 1885-86.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	2,22,63,644	8,06,450	2,30,70,094	−15,56,585	−1,29,364	−87,933	−17,73,882	1,17,98,015	1,35,71,897
Midnapore Canal ...	82,48,171	2,64,092	85,12,263	−1,44,145	−2,184	10,859	−1,35,470	47,41,063	48,76,553
Hidgelee Tidal Canal...	17,72,699	65,378	18,38,077	1,40,849	26,380	−17,062	1,50,167	12,00,342	10,50,175
Sone Canals ...	2,50,41,190	9,80,633	2,60,21,823	2,40,103	1,19,920	1,40,964	5,00,987	1,12,42,746	1,07,41,759
Total ...	5,73,25,704	21,16,553	5,94,42,257	−13,19,778	14,752	46,828	−12,58,198	2,89,82,186	3,02,40,384

21. The authorizations herewith given are subject to the condition of a strict adherence to the rules in force in regard to the financial regularity of Departmental work.

Order.—Ordered, that this Resolution be communicated to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35 printed copies* of the final issues of the Budget Estimates, as now passed, may be submitted so as to reach this Office not later than the 1st May 1885.

* 10 copies to Simla and the remainder to Calcutta.

W. S. TREVOR, Colonel, R. E.,

Secretary to the Govt. of India.

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ANNUAL ESTIMATES—INTEREST, 1885-86.

No. 1975C, dated Calcutta, the 3rd December 1884.
Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XXI.—INTEREST.

Receipts.

	Local estimate, 1885-86	Accountant-General's estimate, 1885-86.	Sanctioned estimate, 1884-85.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on Government Securities.								
Education Department	14,837	15,000	15,000	15,000	14,838		4,925	
Miscellaneous.								
Public Works cess	57,610	58,000	58,000	33,000	52,776		25,980	The figures of the local estimates have been accepted. There is a large increase of Rs. 17,300 in Hooghly. The Collector states: "The proceedings for the lakhraj valuations are so confused, that no regularity can be expected and the arrears are very heavy." There are smaller increases in Nuddea, Dacca, Sarun, Monghyr, and Durbhunga.
Total ...	72,447	73,000	73,000	48,000	67,614	48,000	30,905	

41.—INTEREST ON DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS.

Expenditure.

	BUDGET ESTIMATE. 1885-86.	BUDGET ESTIMATE. 1884-85.	Sanctioned estimate, 1885-86.	Increase.	Decrease.	Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals for six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Interest payable by Government of Bengal to Imperial Treasury.									
State Railways	21,43,000	18,84,000	21,43,000	2,59,000	.....	15,93,831	18,54,000		As furnished by the Accountant-General, Public Works Department.
Irrigation and Navigation	22,70,000	22,29,000	22,70,000	41,000	.....	21,60,758	22,17,000		
Total ...	44,13,000	41,13,000	44,13,000	3,00,000	.... .	37,54,589	40,71,000		

W. LeB.—Reg. No. 10670C—112—12-12-84.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH DECEMBER 1884.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1975C, dated the 3rd instant, submitting the Estimates of Receipts and Expenditure under "Interest" for 1885-86.

The Provincial receipts consist of the proceeds of investments belonging to the Education Department, and the interest on arrears of Public Works Cess realized under the provisions of section 45 of the Cess Act IX (B.C.) of 1880. The receipts under these heads during 1885-86 are estimated at Rs. 15,000 and Rs. 58,000 respectively, against Rs. 15,000 and Rs. 33,000, the sanctioned estimate for the current year. There are heavy arrears of Public Works Cess in Hooghly, and an increase of revenue from interest on these arrears is anticipated in Nuddea, Dacca, Sarun, Monghyr and Durbhunga. The Accountant-General's estimate of total receipts for 1885-86, amounting to Rs. 73,000, is accepted.

2. The interest payable to the Imperial Government in 1883-84 on the capital expenditure on State Railways and Canals amounted to Rs. 37,54,589 against Rs. 37,69,000, the revised estimate for that year. The estimate for the current year, as adopted in the Financial Resolution of the 30th August, amounts to Rs. 40,95,000, thus—

	Rs.
Railways	18,70,000
Canals	22,25,000
Total ...	40,95,000

It is now expected that the total charge will not exceed Rs. 40,71,000, viz.—

	Rs.
For Railways	18,54,000
„ Canals	22,17,000
Total ...	40,71,000

The estimate of these charges for 1885-86, as passed by the Accountant-General, Public Works Department, amounts to Rs. 44,13,000 and is accepted.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue, to the Director of Public Instruction, to the Accountant-General, Bengal, and to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

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No 2162.

COPY, with a copy of the estimates, forwarded to the Board of Revenue for information.

No. 2163.

COPY, with a copy of the estimates, forwarded to the Director of Public Instruction for information.

No. 2164.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

No. 2165.

COPY, with a copy of the estimates, forwarded to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 10th December 1884.

H. P.—Reg. No. 10671C—112—12-12-84.

No. 936*I-A*, dated Calcutta, the 31st July 1885.

Memo. by—The Under-Secretary to the Government of Bengal, Public Works Department, Irrigation Branch.

FORWARDED to the Financial Department of this Government, for information.

Statement showing the amount of interest payable by the Government of Bengal in the Imperial portion of the capital expenditure on Irrigation Works not charged against Revenue, during 1884-85.

Particulars.	Amount. Rs.	Total. Rs.
51.—IRRIGATION AND NAVIGATION WORKS—		
Orissa Project—		
Mahanuddy Series	6,78,495	
Brahminee-Byturnee Division	1,59,523	
		8,38,018
Midnapore Canal	3,25,608	
		3,25,608
Hidgellee Tidal Canal	70,908	
		70,908
Sone Project—		
Eastern Main Canal Series	3,32,969	
Western ditto ditto	6,45,123	
		9,78,092
		22,12,626

NOTE.—Interest calculated at the rate of 4 per cent. as per Government of India, Public Works Department, Resolution No. 51—66, dated 16th January 1883.

D. H. TRAIL, *Lieut.-Col.*, R.E.,

Examiner, P. W. Accts., Bengal.

H. P.—Reg. No. 1021T—22-8-85.

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FINAL ISSUE.

40.—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

(CAPITAL)

OF THE

KAUNIA-DHARLA AND MOGULHAT LIGHT RAILWAYS,

FOR THE YEAR

1885-86.

KAUNIA-DHARLA AND MOGULHAT LIGHT RAILWAYS.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total probable outlay to end of 1885-86.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses: Survey expenses ...	.....	.....	.....	464	464	
Plant	.....	.....	.....	.....	.....	
Establishment, including salaries and allowances and contingencies	.....	.....	.....	446	446	
II.—Land	.....	.....	.....	14,432	14,432	
III.—Construction of line: Earthwork ...	.....	600	.....	35,472	36,072	
Bridgework ...	.....	1,800	.....	49,809	51,609	
Tunnels	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c., &c.	.....	.....	.....	693	693	
Fencing	.....	.....	.....	1,004	1,004	
Electric telegraph	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way: Ballasting ...	.....	.....	.....	.....	.....	
Permanent-way ...	.....	600	.....	4,98,494	4,99,094	
V.—Stations and buildings: Stations and offices	5,000	50	.....	7,593	7,643	
Workshops and store buildings		50	.....	68	118	
Staff quarters ...		1,100	.....	3,945	5,045	
Station machinery		950	.....	8,614	9,564	
Total Construction Account ...	5,000	5,150	.....	6,21,034	6,26,184	
VI.—Plant ...: Engineering ...	.....	250	.....	4,621	8,644	
Locomotive ...	.....			1,346		
Carriage and wagon ...	.....			696		
Station and office furniture ...	.....			1,731		
VII.—Steam ferries	.....	8,000	.....	1,20,535	1,28,535	
VIII.—Rolling-stock ...: Locomotive ...	9,249	6,799	.....	51,333	58,132	
Carriage and wagon ...		30,200	.....	86,104	1,16,304	
IX.—Establishment, as per schedule A	.....	.....	.....	8,291	8,291	
Total Final Heads ...	14,249	50,399	.....	8,95,691	9,46,090	
Suspense Account, as per schedule B...	—4,249	—10,399	.....	10,399	.....	
Grand Total ...	10,000	40,000	.....	9,06,090	9,46,090	
Deduct— Receipts on Capital Account ...	.....	.....	.....	.....	.....	
Total ...	10,000	40,000	.....	9,06,090	9,46,090	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and others items charged off in England	.....	.....	.....	.....	.....	
Net Indian Expenditure ...	10,000	40,000	.....	9,06,090	9,46,090	

KAUNIA AND DHARLLA LIGHT RAILWAY.

SCHEDULE B.

Detail of sums provided under Suspense Account for the year 1885-86.

Suspense Head.	Actual balance at end of 1883-84.	Probable Transactions of 1884-85.			Probable balance.	Probable transactions of 1885-86.			Probable balance.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases	3,990	12,221	8,231	3,990	.....	.....	.....	.....	.....	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	.....	.....	.....	.....	.....	.....	.....	.....	.....	
London stores	.....	232	232	.....	.....	.....	.....	.....	.....	
London invoices	.....	232	232	.....	.....	.....	.....	.....	.....	
Manufactures	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufactures	14,366	89,264	1,03,630	—14,366	.....	60,000	60,000	.....	.....	
Miscellaneous advances	23	9	32	—23	.....	.....	.....	.....	.....	
Total ...	10,399	1,01,958	1,12,357	—10,399	.....	60,000	60,000	.....	.....	

J. N. D. & H. P. W.—Reg. No. 192J—100—9-4-85.

FINAL ISSUE.

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

OF THE

RAILWAY ADMINISTRATIVE CHARGES,

FOR THE YEAR

1885-86.

J. N. D.—Reg. No. 196J—100—9-4-85.

RAILWAY ADMINISTRATIVE CHARGES.

Abstract Budget Estimate for 1885-86.

	Budget grant, 1884-85.	Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Share of Secretariat establishment.	75,000	55,000	75,000	1,11,201	2,41,201	

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FINAL ISSUE.

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

CAPITAL

OF THE

ASSAM-BEHAR RAILWAY SURVEY

FOR THE YEAR

1885-86.

J. N. D.—Reg. No. 194J—100—9-1-85.

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ASSAM-BEHAR RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total probable outlay to end of 1885-86.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses ... Survey expenses ... Plant ... ... Establishment, including salaries and allowances, and contingencies ...	20,000	30,560	.....	676 3,024 2,677	36,937
II.—Land	.....	.....	.....	.....	.....
III.—Construction of line ... Earthwork ...	.....	.....	.....	.....	.....
Bridgework ...	.....	.....	.....	.....	.....
Level-crossings, huts, lodges, &c. ...	.....	.....	.....	.....	.....
Fencing	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....
IV.—Ballast and Permanent-way ... Ballasting... ...	.....	.....	.....	.....	.....
Permanent-way ...	.....	.....	.....	.....	.....
V.—Stations and Buildings. Stations and offices ...	.....	.....	.....	.....	.....
Workshops and store buildings... ...	.....	.....	.....	.....	.....
Staff quarters ...	.....	.....	.....	.....	.....
Station machinery ...	.....	.....	.....	.....	.....
Total Construction Accounts ...	20,000	30,560	.....	6,377	36,937
VI.—Plant ... Engineering ...	.....	.....	.....	.....	.....
Locomotive ...	.....	.....	.....	.....	.....
Carriage and wagon	.....	.....	.....	.....	.....
Station and office furniture	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....
VII.—Steam ferries	.....	.....	.....	.....	.....
VIII.—Rolling-stock Locomotive ...	.....	.....	.....	.....	.....
Carriage and wagon ...	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....
IX.—Establishment	.....	.....	.....	.....	.....
Total Final Heads ...	20,000	30,560	.....	6,377	36,937
Suspense account	.....	—560	.....	560	.....
Net Indian Expenditure ...	20,000	30,000	.....	6,937	36,937

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FINAL ISSUE.

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

CAPITAL

OF THE

CHITTAGONG RAILWAY SURVEY,

FOR THE YEAR

1885-86.

H. L. G.—Reg. 193J—100—9-4-85.

CHITTAGONG RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Sanctioned estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction Accounts.						
I.—Preliminary expenses ... Survey expenses ...	27,370	—2,369	.....	17,789	60,760	17,798
Plant ...				4,983		9,500
Establishment, including salaries and allowances and contingencies ...				40,357		59,270
II.—Land	.....	.....	.....	.....	.....	.....
III.—Construction of line ... Earthwork ...	.....	.....	.....	.....	.....	.....
Bridgework ...	.....	.....	.....	.....	.....	.....
Level-crossings, huts, lodges, &c.	.....	.....	.....	.....	.....	.....
Fencing ...	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
IV.—Ballast and Permanent-way ... Ballasting ...	.....	.....	.....	.....	.....	.....
Permanent-way ...	.....	.....	.....	.....	.....	.....
V.—Stations and Buildings ... Stations and offices	.....	.....	.....	.....	.....	.....
Workshops and store-buildings...	.....	.....	.....	.....	.....	.....
Staff quarters ...	.....	.....	.....	.....	.....	.....
Station machinery...	.....	.....	.....	.....	.....	.....
Total Construction Accounts ...	.....	—2,369	.....	63,129	60,760	86,568
VI.—Plant ... Engineering ...	.....	.....	.....	.....	.....	.....
Locomotive ...	.....	.....	.....	.....	.....	.....
Carriage and wagon	.....	.....	.....	.....	.....	.....
Station and office furniture ...	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
VII.—Steam ferries	.....	.....	.....	.....	.....	.....
VIII.—Rolling-stock Locomotive ...	.....	.....	.....	.....	.....	.....
Carriage and wagon	.....	.....	.....			
	.....	.....	.....	.....	.....	.....
IX.—Establishment	.....	.....	.....	.....	.....	.....
Total Final Heads ...	27,370	—2,369	.....	63,129	60,760	86,568
Suspense accounts	—2,370	—131	.....	131	.....	.....
Net Indian Expenditure ...	25,000	—2,500	.....	63,260	60,760	.....

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FINAL ISSUE

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

(CAPITAL)

OF THE

TARKESSUR RAILWAY SURVEY

FOR

1885-86.

J. N. D.—Reg. No. 190J—100 9-4-85.

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TARKESSUR RAILWAY SURVEY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and Sub-heads of Accounts.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Approximate estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses	.....	.....	.....	3,925	3,925	2,625	
Plant ...		—1,900	.....	2,554	654	2,037	
Establishment, including salaries, allowances, and contingencies.		.....	.....	.....	.....	.....	
		.....	.....	12,643	12,643	9,366	
	.....	—1,900	.....	19,122	17,222	14,028	
II.—Land	.....	.....	.....	.....	.....	.....	
III.—Construction of line. Earthwork ... Bridgework ... Tunnels ... Level crossings, huts, lodges, &c. Gradients and mile-posts, &c. Fencing ... Eelectric telegraph.	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	.....	
IV.—Ballast and permanent way. Ballast ... Permanent-way	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	.....	
V.—Stations and buildings. Stations and offices ... Workshops and store buildings Staff quarters, station machinery ...	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	.....	
Total Construction Accounts ...	.....	—1,900	.....	19,122	17,222	14,028	
VI.—Plant... Engineering ... Locomotive ... Carriage and wagon ... Station and office furniture ..	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	.....	
VII.—Steam ferries ...	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-stock. Locomotive ... Carriage and wagon ...	.....	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	.....	
IX.—Establishment ...	.....	.....	.....	.....	.....	.....	
Total Final Heads ...	.....	—1,900	.....	19,122	17,222	14,028	
Suspense Account	.....	.....	.....	.....	.....	.....	
Total ...	.....	—1,900	.....	19,122	17,222	.....	
Deduct— Receipts on capital account ...	.....	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	.....	
Net Indian Outlay ...	.....	—1,900	.....	19,122	17,222	.....	

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FINAL ISSUE.

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

(CAPITAL)

OF THE

HOWRAH-AMPTA RAILWAY SURVEY,

FOR THE YEAR

1885-86.

H. P. W.—Reg. No. 191J—100—9-4-85.

HOWRAH-AMPTA RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Sanctioned estimate.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses ... Survey expenses ...	.....	2,200	.....	339	5,100	458
Plant				8		.....
Establishment, including salaries and allowances, and contingencies				2,553		4,760
II.—Land	.....	.....	.....	.....	.....	.....
III.—Construction of line ... Earthwork ...	.....	.....	.....	.....	.....	.....
Bridgework ...	.....	.....	.....	.....	.....	.....
Level-crossings, huts, lodges, &c. ...	.....	.....	.....	.....	.....	.....
Fencing ...	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
IV.—Ballast and permanent-way ... Ballasting ...	.....	.....	.....	.....	.....	.....
Permanent-way ...	.....	.....	.....	.....	.....	.....
V.—Stations and buildings ... Stations and offices	.....	.....	.....	.....	.....	.....
Workshops and store buildings ...	.....	.....	.....	.....	.....	.....
Staff quarters ...	.....	.....	.....	.....	.....	.....
Station machinery ...	.....	.....	.....	.....	.....	.....
Total Construction Accounts ...	.....	2,200	.....	2,900	5,100	5,218
VI.—Plant ... Engineering ...	.....	.....	.....	.....	.....	.....
Locomotive ...	.....	.....	.....	.....	.....	.....
Carriage and wagon	.....	.....	.....	.....	.....	.....
Station and office furniture ...	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
VII.—Steam ferries	.....	.....	.....	.....	.....	.....
VIII.—Rolling-stock Locomotive ...	.....	.....	.....	.....	.....	.....
Carriage and wagon	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
IX.—Establishment	.....	.....	.....	.....	.....	.....
Total Final Heads ...	...	2,200	.....	2,900	5,100	5,218
Suspense accounts	.....	.....	.....	.....	.....	.....
Net Indian Expenditure ...	.....	2,200	.....	2,900	5,100	.....

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FINAL ISSUE.

40—STATE RAILWAYS—CAPITAL.

BUDGET ESTIMATE

(CAPITAL)

OF THE

MOZUFFERPORE-SITAMURHEE SURVEY,

FOR THE YEAR

1885-86.

A. E. deS.—Reg. No 135J—100—9-4 85.

MOZUFFERPORE-SEETAMURHEE SURVEY.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Accounts.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Sanctioned estimate.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses ... { Survey expenses ... / Plant ... ... / Establishment, including salaries and allowances and contingencies }	.....	15,000	.....	7,075	22,075	.....
II.—Land	.....	.....	.....	.....	.....	.....
III.—Construction of line ... { Earthwork ... / Bridgework ... / Level-crossing, huts, lodges, &c. / Fencing ... }	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
IV.—Ballast and Permanent-way ... { Ballasting ... / Permanent-way ... }	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
V.—Stations and Buildings ... { Stations and offices / Workshops and store-buildings. / Staff quarters ... / Station machinery. }	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
Total Construction Accounts ...	.....	15,000	.....	7,075	22,075	.....
VI.—Plant ... { Engineering ... / Locomotive ... / Carriage and wagon / Station and office furniture ... }	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
VII.—Steam ferries	.....	.....	.....	.....	.....	.....
VIII.—Rollong-stock { Locomotive ... / Carriage and wagon }	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....
IX.—Establishment	.....	.....	.....	.....	.....	.....
Total Final Heads ...	.....	15,000	.....	7,075	22,075	.....
Suspense accounts	.....	.....	.....	.....	.....	.....
Net Indian Expenditure ...	.....	15,000	.....	7,075	22,075	.....

No. 1129R.—A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Dated Calcutta, the 14th April 1885.

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40. STATE RAILWAYS, CAPITAL

ORDERS ON THE REVISED ESTIMATES FOR 1884-85 WITH BUDGET ESTIMATES FOR 1885-86 OF PROVINCIAL WORKS AND SURVEYS.

READ—

Government of Bengal, Public Works Department, No. 335R.A., dated 28th January 1885.

Read also—

Government of India, Public Works Department, No. 206R.A., dated 18th March 1885.

Government of India, Public Works Department, No. 271R.A., dated 18th March 1885.

REVISED ESTIMATES, 1884-85.

RESOLUTION.—The budget estimates for 1884-85, passed by the Government of India, provided for the following charges:—

	Rs.
Kaunia and Dharlla Railway	10,000
Administrative charges	75,000
Tirhoot State Railway extension surveys	5,000
Assam-Behar Railway survey	20,000
Chittagong Railway survey	25,000
Sultanpur-Bogra Railway	1,10,000
Reserve	25,000

and the revised estimates were submitted for the following:—

	Rs.
Kaunia and Dharlla Railway	40,000
Administrative charges	55,000
Assam-Behar Railway survey	35,000
Chittagong Railway survey	800
Tarkessur Railway survey	19,100
Howrah-Ampta Railway survey	2,200
Mozufferpur-Sitamarhi Railway survey	15,000

2. In the case of the Kaunia and Dharlla Railway the grant was increased during the course of the year to Rs. 50,000 to provide chiefly for the extension of the line from the Dharlla to the Brahmaputra river, and for additional rolling-stock and vessels for the line; but when the revised estimate was being prepared, it was expected that there would be a larger reduction of the suspense balances than had been originally calculated upon, and the Manager was therefore able to surrender Rs. 10,000 of the grant. The revised estimate has been accepted for Rs. 40,000 as submitted.

3. The grant for the Assam-Behar Railway surveys was found to be insufficient, and was consequently increased to Rs. 35,000, for which amount the revised estimate was prepared; on a reference, however, from the Government of India, it was ascertained from the Engineer-in-Chief that the full amount could not be spent, and the revised estimate was reduced to Rs. 30,313, and has been accepted by the Government of India in round figures for Rs. 30,000.

4. On the other hand, in the case of the Chittagong Railway survey, a detailed survey of the line, which was originally intended, and for which the sum of Rs. 25,000 was provided, was not undertaken, and the revised estimate was therefore prepared for the reduced amount of Rs. 800 to cover any small debits which would probably be raised; when the accounts were finally closed, it was ascertained, however, that, instead of a debit, there would be a credit of about Rs. 2,518; the revised estimate was therefore modified, and has been accepted by the Government of India for Rs. 2,500.

5. The credit against the Tarkessur Railway represented the refund made by the Tarkessur Railway Association of the past outlay incurred by this Government upon the survey of the line, amounting to Rs. 17,228, and the value of tools and plant to the extent of Rs. 1,894 transferred to the Calcutta and South-Eastern State Railway; on a representation from the Tarkessur Railway Association, this Government obtained the sanction of the Government of India to the refund to the Association of the cost of the survey as a special concession; the revised estimate of the Tarkessur Railway survey stands therefore at a credit of Rs. 1,894, and has been accepted by the Government of India for a credit of Rs. 1,900.

6. A provision of Rs. 1,10,000 was made in the budget estimate for commencement of work on a railway from Sultanpur to Bogra; a survey was ordered, and plans and estimates were in course of preparation, but before they could be completed intimation was received from the Revenue Department that in consequence of severe distress prevailing in parts of Bogra and Mozufferpur it was considered advisable by the Lieutenant-Governor that relief works should be started. To relieve this distress, work was started upon a road from Sultanpur to Bogra and a road from Mozufferpur to Sitamarhi; and to meet the charges on these works, funds were appropriated from the provision set aside for the Sultanpur-Bogra Railway to the extent of Rs. 21,000 for the former and Rs. 42,000 for the latter work, the balance being appropriated for expenditure on other surveys. The two roads above mentioned are being made so as to eventually carry a railway, but, as under the rules of the Department, the expenditure being incurred thereon cannot be charged under "42, State Railways, Capital," the sums set aside have been transferred to "36, Civil Buildings, Roads and Services," and will be entered in the estimates of that branch.

7. The provision of Rs. 2,200 in the estimate for the Howrah-Ampta Survey represents the actual expenditure incurred on the reconnaissance survey which was completed during 1884-85, and the revised estimate has been accepted as submitted.

8. The provision of Rs. 15,000 entered in the revised estimate of the Mozufferpur-Sitamarhi Railway survey is intended to cover the expenditure being incurred in completing the survey of the proposed railway, and is accepted by the Government of India as submitted.

BUDGET ESTIMATE, 1885-86.

The state of the Provincial balances will not admit of any allotment being made for railway expenditure beyond a sum of Rs. 75,000 for administrative charges, for which a budget estimate was prepared and submitted, and has been accepted by the Government of India.

ORDER.—Ordered that a copy of this, with copy of the final issue of the revised and budget estimates, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government, for information.

Ordered also that a copy, with copy of the final issue of the estimates be forwarded to the Manager, Northern Bengal State Railway; Manager and Engineer-in-Chief, Tirhoot State Railway; Engineer-in-Chief, Assam-Behar State Railway; and Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Col.*, R.E.,

Secretary to the Government of Bengal,
P. W. Dept.

W. LeB.—Reg. No. 17867C—114-15.4.85.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1129R.—A.

Dated the 14th April 1885.

ORDERS on the revised estimates for 1884-85 with budget estimates for 1885-86 of Provincial Works and Surveys.

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FINAL ISSUE.

XXIX AND XLI—STATE RAILWAY.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

KAUNIA AND DHARLLA LIGHT RAILWAY,

For the year 1885-86.

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KAUNIA AND DHARLLA LIGHT RAILWAY.

Budget Estimate of Revenue and Expenditure for the year.

HEADS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
I.—RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Earnings of the line—				
Coaching traffic	48,473	54,000	53,000	55,000
Goods traffic	11,279	15,000	17,500	20,000
Electric telegraph earnings	.....	.....	.....	.....
Steam-boat earnings	83,192	70,000	84,000	89,000
Sundries	760	1,000	500	1,000
Total earnings ...	1,43,704	1,40,000	1,55,000	1,65,000
DEDUCT—Increase in balance of suspense account as per Appendix A	—2,910	.....	.....	.....
Total receipts ...	1,40,794	1,40,000	1,55,000	1,65,000
II.—EXPENDITURE—				
Maintenance of way, works, and stations ... (Abstract A)	12,682	15,000	20,000	15,000
Locomotive expenses ... ... (ditto B)	11,248	13,500	14,500	13,500
Carriage and wagon expenses ... ... (ditto C)	2,580	3,500	5,000	3,500
Traffic expenses ... ... (ditto D)	8,431	10,000	9,500	11,000
General charges ... ... (ditto E)	8,012	7,500	8,500	9,250
Steam-boat service ... ... (ditto F)	58,002	55,000	62,000	57,000
Special and Miscellaneous expenditure ... (ditto G)	153	500	500	750
Total outlay ...	1,01,108	1,05,000	1,20,000	1,10,000
DEDUCT—Decrease or add increase in balance of suspense accounts as per Appendix B	.....	.....	.....	.....
DEDUCT—Amount at credit of demands payable ...	—360	.....	.....	.....
Total expenditure ...	1,00,748	1,05,000	1,20,000	1,10,000
III.—NET CASH RECEIPTS	40,046	35,000	35,000	55,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1884	32
Expected to open during 1884-85	6
Total on 1st April 1885 ...	38
Expected to be opened during 1885-86	.....
Total likely to be opened at the end of 1885-86 ...	.....
Average number of miles expected to be open during the whole of 1885-86	.....
Train miles expected to be run during 1885-86	30,000

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ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	2,685	3,500	2,900	2,750
II.—Maintenance and Renewal of Permanent-way, Wages and Materials.	7,348	8,500	9,000	8,000
III.—Repairs of Bridges, &c., Wages and Materials ...	766	800	2,000	1,250
IV.—Repairs of Stations and Buildings, Wages and Materials	1,337	1,000	800	1,000
V.—Maintenance by contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	218	1,000	4,800	1,500
VII.—Unclassified Expenditure	328	200	500	500
Total ...	12,682	15,000	20,000	15,000

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,264	2,400	1,850	2,000
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	1,481	2,500	2,500	3,000
III.—Fuel	3,598	4,500	4,500	4,600
IV.—Water (including Wages and Stores)	724	800	800	800
V.—Oil, Tallow, and other Stores expended on Engines in work	527	700	600	600
VI.—Maintenance and renewals of Locomotive Engines and Machinery	2,234	2,000	3,800	1,800
VII.—New Minor Works	148	400	350	500
VIII.—Payments to other Lines	.....	.....	.....	.....
IX.—Unclassified Expenditure	272	200	100	200
Total ...	11,248	13,500	14,500	13,500

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	1,244	1,300	1,070	1,100
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	403	600	2,500	600
Goods Vehicles	270	500	600	700
III.—Cleaning Carriages and Wagons, and Oiling .	657	800	800	800
IV.—New Minor Works	.....	250	.....	250
V.—Unclassified Expenditure	6	50	30	50
Total ...	2,580	3,500	5,000	3,500

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—	.....	...	.....	.....
(a) General superintendence	2,118	1,600	2,350	2,400
(b) Station staff	4,398	6,500	5,200	6,200
(c) Train staff	657	1,000	800	1,100
II.—Fuel, lighting, water, and general stores ...	451	150	500	600
III.—Clothing	60	75	70	100
IV—Printing, stationery and tickets	478	450	330	300
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	...
VI.—Miscellanous expenses	258	175	240	250
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure...	11	50	10	50
Total ...	8,431	10,000	9,500	11,000

Abstract E.

General Charges.

Particulars.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs	Rs.
I.—Salaries of management—				
(1) Direction	25	.....	30	30
(a) Manager's Office	2,059	1,350	1,400	1,500
(b) Audit	2,912	3,000	3,300	3,500
(c) Account				
(d) Pay-Master's Office	768	850	800	900
(e) Store Department	... ..	.....	.....	.....
(f) Medical Department	701	700	950	850
(g) Miscellaneous	405	400	450	450
II—Police	.....	.....	200	750
III.—Advertizing	7	...	200	100
IV.—Electric telegraph	1,127	1,200	1,150	1,150
V.—Clearing accounts with other lines	.....	. ....	.....	.....
VI.—Unclassified expenditure...	8	.....	20	20
Total ...	8,012	7,500	8,500	9,250

ABSTRACT F.

Steam-boat Service.

PARTICULARS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	16,635	18,500	19,000	20,000
II.—Repairs	9,291	5,500	13,000	5,000
III.—Fuel	27,074	25,500	25,500	27,000
IV.—Miscellaneous stores	1,702	1,600	1,500	1,700
V.—Steam traffic agencies	2,941	3,750	2,800	2,800
VI.—New minor works	.....	.....	.....	300
VII.—Unclassified expenditure	359	150	200	200
Total ...	58,002	55,000	62,000	57,000

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....	.....	10	20
II.—Compensation	1	200	150	200
III.—Rates and taxes	.....	.....	.....	.....
IV.—Contribution to Provident Institution	152	200	320	500
V.—Payments to other lines	.....	.....	.....	.....
VI.—Prizes for station gardens, &c.	.....	.....	.....	.....
VII.—Miscellaneous	.....	100	20	30
Total ...	153	500	500	750

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APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stations	1,523	4,433	2,910	.....
Foreign Railways	.....	.....	.....	.....
Total ...	1,523	4,433	2,910	.....
Sanctioned Estimate 1884-85—				
Stations	1,523	1,523	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	1,523	1,523	.....	.....
Revised Estimate 1884-85—				
Stations	4,433	4,433	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	4,433	4,433	.....	.....
Budget Estimate 1885-86—				
Stations	4,433	4,433	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	4,433	4,433	.....	.....

APPENDIX B.

Detail of Suspense Accounts Under the head of Expenditure.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
Actuals in 1883-84—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....			.....
Total ...	.....	.....	.....	.....
Sanctioned Estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	2,825	2,825		
Total ...	2,825	2,825		
Regular Estimate, 1884-85—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	...	.....	...
Total ...	.....	.....	.....	...
Budget Estimate, 1885-86—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total	.....	.....	.....	.....

E. D'S.—Reg. No. 586J—100—17-4-85.

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No. 1035R.—A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

Dated Calcutta, the 31st March 1885.

XXIX+41 STATE RAILWAY.

ORDERS ON THE REVENUE REVISED ESTIMATE FOR 1884-85 WITH BUDGET ESTIMATE FOR 1885-86 OF THE KAUNIA AND DHARLLA STATE RAILWAY.

READ—

Government of Bengal, Public Works Department, No. 388R.—A., dated 2nd February 1885.

Read also—

Government of India, Public Works Department, No. 258R.—A., dated 18th March 1885.

REVISED ESTIMATE, 1884-85.

RESOLUTION.—The budget estimate was passed for the following amounts:—

	Rs.
Receipts	1,40,000
Expenses	1,05,000

and the revised estimate is submitted for—

Receipts	1,65,000
Expenses	1,20,000

2. The increase in receipts, as compared with the original estimate, is due to a better traffic obtaining in 1884-85 than was expected when the budget estimate was prepared. Owing, however, to despatches having fallen off since the budget estimate was submitted, the Manager requested that his estimate may be reduced to Rs. 1,50,000; but the Government of India considers that it would be quite safe to place the estimate of receipts at Rs. 1,55,000, for which amount it has been accepted.

3. The estimate of expenses is passed for the amount submitted, viz., Rs. 1,20,000. The increase over the original estimate of the year is explained by the Manager to be due to the cost of laying temporary lines at the Tista, Dharlla and Brahmaputra rivers, to cross the traffic expeditiously during the dry season, and also to heavy repairs executed to the vessels and rolling-stock of the line.

BUDGET ESTIMATE, 1885-86.

4. The budget estimate is submitted for—

	Rs.
Receipts	1,85,000
Expenses	1,15,000

5. The Government of India is unable, however, to accept the estimate of receipts, and has accordingly reduced it to Rs. 1,65,000. The decrease in the expenses is due to no provision being made for other than ordinary repairs of stock, the expenditure on which has been heavy during the current year. With the reduced estimate of receipts, the Government of India considers that the expenses may also be slightly reduced, and accepts the estimate for an outlay of Rs. 1,10,000.

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ORDER.—Ordered that a copy of this, with copy of the final issue of the revised and budget estimate, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government for information.

Ordered also that a copy of this, with copy of the final issue of the estimates, be forwarded to the Manager for information and guidance.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Colonel*, R.E.,

Secretary to the Government of Bengal,
P. W. Dept.

W. LeB.—Reg. No. 17808C—115—8-4-85.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1035R.—A.

Dated 31st March 1885.

ORDERS on the revenue revised estimate for 1884-85 with budget estimate for 1885-86 of the Kaunia and Dharlla State Railway.

W. LeB.—Reg No. 17850C—100—8-4-85.

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FINAL ISSUE.

42—SUBSIDIZED RAILWAYS.

BUDGET ESTIMATE

OF THE CHARGES FOR LAND

FOR THE

TARKESSUR RAILWAY,

FOR

1885-86.

J. N. D.—Reg. No. 1010J—100—25-4-85.

TARKESSUR RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and Sub-heads of Accounts.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total probable outlay to end of 1885-86.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses ... { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
II.—Land	48,000	70,000	.....	50,323	1,20,323	
III.—Construction of line ... { Earthwork ... ... Bridgework ... Tunnels ... ... Level crossings, huts, lodges, &c. ... Gradients and mile-posts, &c. ... Fencing ... ... Electric telegraph ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way. ... { Ballast ... ... Permanent-way ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
V.—Stations and buildings... { Stations and offices... Workshops and store buildings ... Staff quarters .. Station machinery ..	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
Total Construction Accounts ...	48,000	70,000	.....	50,323	1,20,323	
VI.—Plant ... { Engineering ... Locomotive ... ... Carriage and wagon Station and office furniture	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock ... { Locomotive ... ... Carriage and wagon	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	
Total Final Heads ...	48,000	70,000	.....	50,323	1,20,323	
Suspense Account	.....	.....	.....	.....	.....	
Total ...	48,000	70,000	.....	50,323	1,20,323	
Deduct— Receipts on capital account	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	
Net Indian Outlay ...	48,000	70,000	.....	50,323	1,20,323	

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No. 1036R.—A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

Railway.

Dated Calcutta, the 31st March 1885.

42, SUBSIDIZED RAILWAYS.

ORDERS ON THE REVISED ESTIMATE FOR 1884-85 WITH BUDGET ESTIMATE FOR 1885-86 OF CHARGES FOR LAND FOR THE TARKESSUR RAILWAY.

READ—

Government of Bengal, Public Works Department, No. 320R.—A., dated 27th January 1885.

Read also—

Government of India, Public Works Department, No. 217R.—A., dated 17th March 1885.

REVISED ESTIMATE, 1884-85:

RESOLUTION.—A grant of Rs. 48,000 was assigned from Provincial funds for outlay in connection with land required for the Tarkessur Railway. On receipt of information from the Board of Revenue that the grant would be exceeded, an additional allotment of Rs. 22,000 was sanctioned, raising the total grant to Rs. 70,000, for which amount the revised estimate has been prepared and accepted, the amount being provided from Provincial funds.

2. It is reported by the Board of Revenue that the whole of the land required for this Railway will be taken up and paid for in full during the current financial year.

ORDER.—Ordered that a copy, with copy of the final issue of the revised estimate, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government, for information.

Ordered also that a copy, with copy of the final issue of the revised estimate, be forwarded to the Secretary to the Board of Revenue and to the Examiner, Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Col.* R.E.,

Secretary to the Govt. of Bengal,
P. W. Dept.

W. LeB.—Reg. No. 17897C—100—7-4-85.

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1885

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

Resolution No. 1036R.—A.

Dated the 31st March 1885.

ORDERS on the revised estimate for 1884-85, with Budget Estimate for 1885-86, of charges for land for the Tarkessur Railway.

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FINAL ISSUE.

IRRIGATION AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS

IN THE

BENGAL PROVINCE,

FOR THE YEAR

1885-86.

FORT WILLIAM,
The 27th March 1885.

J. M. McNEILE, LIEUT.-COL., R.E.,
Joint-Secy. to the Govt. of Bengal,
P. W. Dept.

J. N. D.—Reg. No. 13150J & 17801J—140—8-4-85.

REVENUE.

BUDGET ESTIMATE OF THE REVENUE FROM IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886.

	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual realizations, 1883-84.
H—XXXI.—IRRIGATION AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.
DIRECT RECEIPTS TO BE INCLUDED AS REVENUE FROM IRRIGATION AND NAVIGATION IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.				
IMPERIAL.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept—				
Government embankments	3,000	3,000	3,000	4,628
TOTAL IMPERIAL ...	3,000	3,000	3,000	4,628
PROVINCIAL.				
Works for which Capital and Revenue Accounts are kept—				
Sarun canals	26,000	26,000	26,000	23,041
Calcutta and Eastern canals ...	5,60,000	5,60,000	6,00,000	5,64,101
Total ...	5,86,000	5,86,000	6,26,000	5,87,142
Works for which neither Capital nor Revenue Accounts are kept—				
Nuddea rivers	2,10,000	2,10,000	2,10,000	2,02,834
Eden canal	1,000	1,000	1,000	239
Tuccavee embankments under contract ...	3,000	3,000	3,000	2,123
Total ...	2,14,000	2,14,000	2,14,000	2,05,196
TOTAL PROVINCIAL ...	8,00,000	8,00,000	8,40,000	7,92,338
Summary of Preceding.				
Revenue from works for which Capital and Revenue Accounts are kept...	5,86,000	5,86,000	6,26,000	5,87,142
Revenue from works for which neither Capital nor Revenue Accounts are kept	2,17,000	2,17,000	2,17,000	2,09,824
GRAND TOTAL, IRRIGATION AND NAVIGATION ...	8,03,000	8,03,000	8,43,000	7,96,966

REVENUE—*concluded.*

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH CANAL ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual realizations, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Nil	.....	.....	.....	.....

NOTE.—There is no enhanced land revenue due to irrigation works in Bengal.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1885 TO 31st MARCH 1886.

	Reference to detailed estimate.	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
34.—PROTECTIVE WORKS—IRRIGATION.		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Famine Relief and Insurance.					
Works	.....	.....	3,21,950	.....	2,43,747
Establishment	.....	.....	74,050	.....	56,061
Tools and plant	.....	.....	4,000	.....	192
Total ...	.....	.....	4,00,000	.....	3,00,000
44.—IRRIGATION AND NAVIGATION.					
Works for which Capital and Revenue Accounts are kept—					
CAPITAL.					
Receipts on Capital Account ...	.....	.....	.....	.....	(—)1,200
Agricultural Works.					
Works for which neither Capital nor Revenue Accounts are kept—					
I.—Works	.....	1,89,000	3,02,000	3,13,500	2,70,116
II.—Repairs	.....	3,94,000	3,54,000	4,05,000	3,44,140
III.—Establishment ...	.....	1,25,430	1,39,000	1,51,500	1,34,156
IV.—Tools and plant ...	.....	31,570	15,000	20,000	7,847
V.—Profit and loss ...	.....	.....	.....	.....	.....
VI.—Suspense Accounts ...	.....	.....	.....	.....	(—)8,914
Total Agricultural Works ...	.....	7,40,000	8,10,000	8,90,000	7,47,345
TOTAL IMPERIAL ...	.....	7,40,000	12,10,000	8,90,000	10,46,145
PROVINCIAL.					
Irrigation and Navigation Works. Works for which Capital and Revenue Accounts are kept—					
A.—Capital.					
I.—Works (in progress) ...	.....	3,30,000	2,12,000	3,00,000	4,40,332
II.—Establishment ...	.....	75,900	48,760	69,000	1,01,277
III.—Tools and plant ...	.....	17,100	30,000	24,700	17,400
IV.—Suspense Account ...	.....	.....	.....	.....	(—)56,439
V.—Receipts on Capital Account	.....	.....	.....	.....	(—)1
Total A—Capital ...	.....	4,23,000	2,90,760	3,93,700	5,02,569
B.—Revenue Account.					
Working expenses and maintenance—					
I.—Extension and improvements	.....	.....	.....	.....	.....
II.—Maintenance and repairs ...	.....	1,42,000	1,75,000	1,25,000	1,50,872
III.—Establishment ...	.....	81,856	85,050	73,550	86,229
IV.—Tools and plant ...	.....	4,744	4,750	3,450	6,924
Total Working Expenses and Maintenance ...	.....	2,28,600	2,64,800	2,02,000	2,44,025

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (NICLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886—*concluded.*

	Reference to detailed estimate.	Budget estimate, 1885-86.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
PROVINCIAL—*continued.*		Rs.	Rs.	Rs.	Rs.
Works for which neither Capital nor Revenue accounts are kept—					
I.—Works	.....	54,000	39,000	77,000	1,53,041
II.—Repairs	.....	1,74,000	1,95,500	1,45,000	1,56,722
III.—Establishment	.....	75.110	72,940	76,260	74,936
IV.—Tools and plant ...	.....	17,290	10,000	6,040	4,310
V.—Suspense account ...	.....	.....	.....	.....	42,213
Total works for which neither Capital nor Revenue accounts are kept ...	.....	3,20,400	3,17,440	3,04,300	4,31,222
TOTAL PROVINCIAL ...	.....	9,72,000	8,73,000	9,00,000	11,77,816
GRAND TOTAL IMPERIAL AND PROVINCIAL	.....	17,12,000	20,83,000	17,90,000	22,23,961
Abstract.					
Works	.....	5,73,000	8,74,950	6,90,500	11,63,489
Repairs	.....	7,10,000	7,24,500	6,75,000	6,51,734
Establishment	.....	3,58,296	4,19,800	3,70,310	3,96,598
Tools and plant	.....	70,704	63,750	54,190	36,481
Profit and loss	.....	.....	.....	.....	.....
Suspense account	.....	.....	.....	.....	(—) 23,140
Receipts on Capital account ...	.....	.....	.....	.....	(—) 1,201
Refunds of revenue	.....	.....	.....	.....	.....
TOTAL ...	.....	17,12,000	20,83,000	17,90,000	22,23,961

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1885-86, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1883-84.	Probable outlay during 1884-85 (revised estimate).	Budget estimate, 1884-85.	Budget estimate, 1885-86.	Remarks and References.
34.—PROTECTIVE WORKS—IRRIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—CAPITAL.						
IMPERIAL.						
Famine Relief and Insurance.						
Orissa Coast Canal ...	.....	3,00,000	4,00,000	.....	.....	
IRRIGATION AND NAVIGATION						
Agricultural Works.						
Works for which neither Capital nor Revenue accounts are kept—						
Government embankments and works for the improvement of Government and escheated estates ...	.....	.....	8,10,000	8,90,000	7,40,000	
TOTAL IMPERIAL ...	.....	3,00,000	12,10,000	8,90,000	7,40,000	
PROVINCIAL.						
Irrigation and Navigation Works.						
Works for which Capital and Revenue accounts are kept—						
A.—CAPITAL.						
Works in progress.						
Sarun Canal	6,63,521	6,64,019	2,460	14,000	13,000	
Calcutta and Eastern Canals	.....	51,92,444	54,600	64,700	26,000	
Orissa Coast Canal ...	34,45,742	23,47,671 (a)	2,33,700	3,15,000	3,84,000	
Total, A.—Capital ...	.....	92,04,134	2,90,760	3,93,700	4,23,000	
B.—REVENUE ACCOUNT.						
Working Expenses and Maintenance.						
Sarun Canal	.....	1,01,243	32,000	32,000	28,600	
Calcutta and Eastern Canals	.....	63,70,953	2,32,800	1,70,000	2,00,000	
TOTAL WORKING EXPENSES AND MAINTENANCE ...	.....	64,72,196	2,64,800	2,02,000	2,28,600	

(a) Includes Rs. 3,00,000 charged to Famine Relief Insurance during 1883-84.

CHARGES.

PART I—continued.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1885-86, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of estimate.	Actual outlay to end of 1883-84.	Probable outlay during 1884-85. (revised estimate).	Budget estimate, 1884-85.	Budget estimate, 1885-86.	Remarks and References.
PROVINCIAL—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
Works for which neither Capital nor Revenue accounts are kept—						
Works.						
Orissa tidal creeks ...	.....	.....	10,000	10,000	9,000	
Teur canal	.....	.....	2,000	5,000	5,000	
Eden canal	.....	.....	20,000	22,000	20,000	
Reserve	.....	.....	7,000	40,000	20,000	
Total ...	.....	.....	39,000	77,000	54,000	
Maintenance and Repairs.						
Nuddea rivers ...	.....	.....	60,000	60,000	60,000	
Teur canal	.....	.....	2,500	5,000	2,000	
Eden canal	.....	.....	16,000	18,000	16,000	
Midnapore tuccavee embankments under contract ...	.....	.....	30,000	30,000	32,000	
Gunduck ditto ditto ...	.....	.....	87,000	30,000	48,000	
Reserve	.....	.....	.....	2,000	16,000	
Total ...	.....	.....	1,95,500	1,45,000	1,74,000	
Establishments, including those for collection of tolls	.....	.....	72,940	76,260	75,110	
Tools and plant ...	.....	.....	10,000	6,040	17,290	
Suspense accounts ...	.....	.....	.....	.....	.....	
Total works for which neither Capital nor Revenue accounts are kept ...	.....	.....	3,17,440	3,04,300	3,20,400	
Summary of preceding.						
I.—Works for which Capital and Revenue accounts are kept	.....	.....	9,55,560	5,95,700	6,51,600	
II.—Works for which Revenue accounts are kept	.....	.....	.....	.....	.....	
III.—Works for which neither Capital nor Revenue accounts are kept	.....	.....	11,27,440	11,94,300	10,60,400	
GRAND TOTAL, IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS	.....	.....	20,83,000	17,90,000	17,12,000	

CHARGES.

PART I—continued.

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1885-86.												
	Works.												
	In progess.	Not commenced.	Total.	Repairs.	Establishment.	Tools and plant.	Suspense.	Receipts on capital account.	Refunds of revenue.	Total.	Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS OF IRRIGATION AND NAVIGATION.													
IMPERIAL.													
In India	1,89,000	...	1,89,000	3,94,000	1,25,430	31,570	...	...	...	7,40,000	12,10,000	8,90,000	10,46,145
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
TOTAL IMPERIAL ...	1,89,000	...	1,89,000	3,94,000	1,25,430	31,570	...	...	...	7,40,000	12,10,000	8,90,000	10,46,145
PROVINCIAL.													
In India	3,84,000	...	3,84,000	3,16,000	2,32,866	39,134	...	...	...	9,72,000	8,73,000	9,00,000	11,77,816
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
TOTAL PROVINCIAL ...	3,84,000	...	3,84,000	3,16,000	2,32,866	39,134	...	...	...	9,72,000	8,73,000	9,00,000	11,77,816
CONTRIBUTIONS.													
In India	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	9,164
„ England	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....
TOTAL CONTRIBUTIONS ...	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	9,164

CHARGES.

PART I—concluded.

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL FOR THE YEAR 1885-86, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1885-86.				Revised estimate, 1884-85.	Budget estimate, 1884-85.	Actual outlay, 1883-84.
	Works.	Tools and plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nil	.....	.....	.....	.....	.....	.....	....

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF THE YEAR 1885-86.

	Direct charges.	Indirect charges.				Grand Total.
		Capitalization of abatement of land revenue.	Exchange on payments in England.	Leave and pension allowances.	Total.	
44—IRRIGATION AND NAVIGAITON.						
IMPERIAL.						
Tirhoot Project.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Actual outlay to end of 1883-84	5,31,425	.....	.....	74,650	74,650	6,06,075
Probable outlay during 1884-85	.....	.....	.....	.....	.....	.....
Proposed outlay during 1885-86	.....	.....	.....	.....	.....	.....
Total ...	5,31,425	.....	.....	74,650	74,650	6,06,075
Damoodur Project.						
Actual outlay to end of 1883-84	1,52,673	.....	.....	16,122	16,122	1,68,795
Probable outlay during 1884-85	.....	.....	.....	.....	.....	.....
Proposed outlay during 1885-86	.....	.....	.....	.....	.....	.....
Total ..	1,52,673	.....	.....	16,122	16,122	1,68,795
PROVINCIAL.						
Sarun Canal.						
Actual outlay to end of 1883-84	6,64,019	97	.....	26,990	27,087	6,91,106
Probable outlay during 1884-85 ...	2,460	.....	.....	64	64	2,524
Proposed outlay during 1885-86	13,000	.....	.....	322	322	13,322
Total ...	6,79,479	97	.....	27,376	27,473	7,06,952
Orissa Coast Canal.						
Actual outlay to end of 1883-84	23,47,671	700	...	52,765	53,465	24,01,136
Probable outlay during 1884-85	6,33,700	.....	.....	16,485	16,485	6,50,185
Proposed outlay during 1885-86	3,84,000	.....	.....	9,660	9,660	3,93,660
Total ...	(a) 33,65,371	700	.....	78,910	79,610	34,44,981
Calcutta and Eastern Canals.						
Actual outlay to end of 1883-84	51,92,444	.....	.....	59,090	59,090	52,51,534
Probable outlay during 1884-85	54,600	.....	.....	644	644	55,244
Proposed outlay during 1885-86	26,000	.....	.....	644	644	26,644
Total ...	52,73,044	.....	.....	60,378	60,378	53,33,422

(a) Of this amount Rs. 7,00,000 has been provided from the Protective Works grant.

NOTE.—Under Imperial, the outlay on the Hooghly Project has been ordered to be transferred to the head "Irrigation and navigation works for which Capital and Revenue accounts are not kept," and is therefore not shown in this statement,—*vide* letter from the Government of India No. 117AI, dated 4th November 1884.

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APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF 1885-86.

	Probable Receipts, 1885-86.			Probable expense during 1885-86.	Balance, surplus or deficit for 1885-86.	Probable net surplus or deficit for 1884-85.	Actual net surplus or deficit to end of 1883-84.	Probable net surplus or deficit to end of 1885-86.
	Direct receipts.	Share of land revenue.	Total.					
IRRIGATION AND NAVIGATION. PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sarun canals ...	26,000	...	26,000	28,600	(—)2,600	(—)6,000	(—)45,778	(—)54,378
Calcutta and Eastern canals ...	5,60,000	...	5,60,000	2,00,000	3,60,000	3,27,200	1,11,91,534	1,18,78,734
Total ...	5,86,000	...	5,86,000	2,28,600	3,57,400	3,21,200	1,11,45,756	1,18,24,356

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS IN BENGAL TO END OF 1885-86.

	Actual charges for interest to end of 1883-84.	Probable harges for interest for 1884-85.	Probable charges for interest for 1885-86.	Total to end of 1885-86.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nil.						

NOTE.—No charges for interest have been made in accordance with Government of India, Public Works Department Circular No. IV, P. W., dated the 1st May 1884.

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APPEN

RECEIPTS. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

ACCOUNTS.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1884-85.
	Rs.	Rs.
To Balance	35,000	34,930
To CIVIL DEPARTMENT—		
II.—Remittances from Civil to Public Works Department—		
Cheques of Public Works Officers	46,46,720	51,71,666
III.—Items adjustable by Civil Department—		
Subscriptions to Service Funds	10,600	10,640
Ditto Hindu Family Annuity Fund ...	400	400
Ditto Bengal Christian Family Pension Fund ...	80	20
Gain by exchange	1,000	1,000
Miscellaneous	1,500	2,000
IV.—Items adjustable by Public Works Department—		
Payments for land for Irrigation Works	20,000	22,000
Transfers—Miscellaneous	1,2000	10,000
To Central adjusting account	2,000	1,600
To Telegraph Department	3,000	3,500
To Transfers of the Public Works Department	7,00,000	6,00,000
To London Account	.....	.....
To PROVINCIAL REVENUE RECEIPTS—		
Direct Revenue from Productive Public Works	12,00,000	12,00,000
Ditto from Irrigation and Navigation Works ...	8,00,000	8,00,000
To IMPERIAL REVENUE RECEIPTS—		
Direct Revenue from Irrigation and Navigation Works ...	3,000	3,000
To SUSPENSE ACCOUNTS—		
Deposits	70,000	80,000
Tuccavee advance	30,000	61,000
Civil Engineers' Provident Fund	5,000	5,000
Total ...	75,40,300	80,06,756

(a) Exclusive of expenditure in England.

Sone project ...
Midnapore Canal ...

Total ...

DIX D.

FOR THE YEARS 1884-85 AND 1885-86 RESPECTIVELY. CHARGES.

ACCOUNTS.	BUDGET ESTIMATE, 1885-86.	REVISED ESTIMATE, 1884-85.
BY CIVIL DEPARTMENT—	Rs.	Rs.
I.—Remittances to Civil from Public Works Department—		
Payments into treasuries by Public Works Officers ...	20,30,000	20,50,000
III.—Items adjustable by Civil Department—		
Expenditure against Local loans	1,27,000	1,70,356
Supplies to Forest Department	300	400
Miscellaneous	40,000	33,000
IV.—Items adjustable by Public Works Department—		
Water-rate collections	18,000	17,000
Miscellaneous receipts of Public Works realized in Civil Department	9,000	10,000
Contribution in aid of Public Works	8,000	9,000
Transfers— Miscellaneous	1,000	3,000
By Central adjusting account	.....	.....
By Telegraph Department	.....	.....
By Transfers of the Public Works Department	11,00,000	10,00,000
BY EXPENDITURE AGAINST PROVINCIAL BUDGET GRANT—		
Net charges for Productive Public Works Revenue Account	11,00,000	11,33,000
Ditto Irrigation and Navigation Works ...	9,72,000	8,73,000
BY EXPENDITURE AGAINST IMPERIAL BUDGET GRANT—		
Net charges for Productive Public Works Capital Account	12,75,000	12,94,000(*a*)
Ditto Irrigation and Navigation Works ...	7,40,000	8,10,000
Ditto Famine Relief and Insurance Protective Works	.....	4,00,000
BY SUSPENSE ACCOUNTS—		
Deposits	65,000	74,000
Tuccavee advances	20,000	90,000
Civil Engineers' Provident Fund	5,000	5,000
BY BALANCE	30,000	35,000
Total ...	75,40,300	80,06,756

35,000
1,000
36,000

D. H. TRAIL, *Lieut.-Col.*, R.E.,
Examiner, Public Works Accounts, Bengal.

APPENDIX E.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS.

SARUN CANALS.

	Rs.
For irrigation, per acre	1
„ manufacture of indigo, per maund—	
To persons irrigating one-half of their cultivation	1
„ „ „ less than one-half	2

SCHEDULE OF RATES OF TOLL CHARGEABLE ON THE CANALS AND RIVERS.

I.—*Calcutta Canal and Tolly's Nullah.*

Number.	DESCRIPTION OF VESSELS.	ENTERING THE CALCUTTA CANALS AT CHITPORE OR TOLLY'S NULLAH AT KIDDERPORE. If not proceeding further eastward than Dhappa or Russa.	ENTERING THE CALCUTTA CANALS AT CHITPORE OR TOLLY'S NULLAH AT KIDDERPORE. If proceeding further eastward than Dhappa or Russa.	Entering the Calcutta Canals at Bamonghatta or Tolly's Nullah at Samookpotta.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	On all boats or other vessels, except those laden with wood, per 100 maunds tonnage	0 6 0	0 14 0	0 14 0
2	On all boats or other vessels laden with wood, per 100 maunds tonnage	0 6 0	0 12 0	0 12 0
3	On floats or roughly squared timbers, each timber ...	0 3 0	0 6 0	0 6 0
4	Ditto of unwrought timber, each timber	0 1 6	0 3 0	0 3 0
5	On rafts of bamboos containing 100 or less in each raft ..	0 1 6	0 3 0	0 3 0
6	Ditto for each additional 100, or portion of 100 above the first 100, each 100	0 1 6	0 3 0	0 3 0
7	Tolls on every steamer or flat passing through the Sunderbans channels are to be levied at the rate of Rs. (5) five each, and are henceforward to be payable before leaving and on return to Calcutta	.....	.....	.....
8	Passenger boats per oar	0 2 0	0 2 0	0 2 0
9	Ditto carrying cargo will be measured and the toll charged for 100 maunds tonnage on the measurement, if it exceeds the amount calculated by oar	0 6 0	0 14 0	0 14 0
10	Minimum toll on all boats	0 4 0	0 4 0	0 4 0
11	Boats or vessels which have unloaded in the canals and there taken in a return cargo will be charged with a second toll on passing out of the canals at the following rates :— (*a*) Leaving the canals into the Hooghly, six annas per 100 maunds tonnage. (*b*) Leaving the canals into the eastwards, seven annas per 100 maunds tonnage.			

N.B.—The above rates have come into force on the 15th February 1883.

II.—*Nuddea Rivers.*

	Rs	A.	P.
1. Pinnaces of 10 oars and under that number, each	3	12	0
Ditto exceeding 10 oars	6	0	0
2. Budgerows of 10 oars and under that number	2	4	0
Ditto exceeding 10 oars	4	8	0
3. Bholeahs and boats for personal accommodation, cutters not being of the description specially defined, and pulwars, pansways, and baggage boats, per oar	0	4	0
4. Empty boats and boats laden with bricks, tiles, or other earthen substances, baked or otherwise, per 100 maunds tonnage	0	2	0
5. Boats laden with quicklime, chunam, straw, firewood, gurran-sticks, thatching grass or such like, per 100 maunds tonnage	0	8	0
6. Boats laden with grain, pulse, seed, or vegetable of whatever description, and indigo seed, per 100 maunds tonnage	0	12	0
7. Boats of burthen freighted with timbers and bamboos or with any article not included in the above enumeration, per 100 maunds tonnage	1	0	0
8. Timbers with chowkars or dowkars, if floated on rafts or otherwise, not being on boats, each timber	0	6	0
Unwrought timbers called ghole or floated as above, each	0	3	0
Rafts floating 200 bamboos or less, each raft	0		0
Ditto more than 200, but not more than 400	0	6	0
Ditto more than 400, but not more than 1,000	0	12	0
Ditto more than 1,000, each raft	1	8	0

J. N. D.—Reg. Nos. 13150 & 17804J—140—8-4-85.

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

BENGAL.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL BUDGET ESTIMATE

OF

CIVIL BUILDINGS, ROADS AND SERVICES

IN

BENGAL

FOR THE YEAR

1885-86.

CALCUTTA,
The 22nd May 1885.

S. T. TREVOR, COL., R.E.,
Secy. to the Govt. of Bengal,
Public Works Dept.

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

BENGAL.

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REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886.

	BUDGET ESTIMATE, 1885-86.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.
	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	15,000	15,000	15,000
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	52,000	52,000	52,000
Casual rent of buildings	2,500	2,500	2,500
Sales of buildings	500	500	500
„ of tools and plant	4,000	4,000	4,000
„ of produce	1,000	1,000	1,000
„ of old materials	13,000	13,000	13,000
Value of materials received from old buildings	6,300	6,300	6,300
Unclaimed deposits	700	700	700
Fines, refunds, and miscellaneous	(a) 1,00,000	(b) 6,10,000	(c) 5,70,000
Rents from Strand Bank	45,000	45,000	45,000
Total Revenue to be realized in Public Works Department under Provincial Civil Buildings, Roads and Services ...	(a) 2,40,000	(b) 7,50,000	(c) 7,10,000

(a)—Includes Rs. 40,000 on account of profits arising out of sale of Akra bricks to Port Commissioners, Calcutta.
(b)—Includes Rs. 1,00,000 as the net receipts from Barákar Iron Works during 1884-85, and Rs. 4,00,000 on account of the value of the East Indian Railway Office at Calcutta.
(c)—Excludes net receipts from Barákar Iron Works, but includes the value (Rs. 4 lacs) of the East Indian Railway House at Calcutta and profits on sale of Akra bricks to Port Commissioners, Calcutta.

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR FROM 1ST APRIL 1885 TO 31ST MARCH 1886.

	Reference to Detailed Estimate.	Budget Estimate, 1885-86.	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4—7	4,00,000	2,85,813	7,06,044
Communications	4—7	20,000	60,000	1,48,467
Miscellaneous Public Improvements	4—7	5,000	5,000	74,348
		4,25,000	3,50,813	9,28,859
REPAIRS.				
Civil Buildings	8—32	4,00,000	1,50,000	1,77,805
Communications	33—48	10,35,000	9,00,000	6,57,900
Miscellaneous Public Improvements	49	40,000	35,000	39,148
		14,75,000	10,85,000	8,74,853
TOTAL WORKS AND REPAIRS.				
Civil Buildings	.....	8,00,000	4,35,813	8,83,849
Communications	.....	*10,55,000	9,60,000	8,06,367
Miscellaneous Public Improvements	.....	45,000	40,000	1,13,496
		19,00,000	14,35,813	18,03,712
Establishment	56—67	9,89,104	8,39,187	8,26,832
Tools and Plant	68	35,896	25,000	23,456
Stock and Suspense	69	.....	.....	—1,33,000
GRAND TOTAL ...		29,25,000	23,00,000	25,21,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	1885-86.						Budget Estimate, 1884-85.	Revised Estimate, 1884-85.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
PROVISION FROM PROVINCIAL FUNDS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	4,25,000	14,75,000	9,89,104	35,896	.....	29,25,000	23,00,000	25,21,000
In England ...	.....	.....	.....	.....	.....	.....	.....	.....
Total as above ...	4,25,000	14,75,000	9,89,104	35,896	.....	29,25,000	23,00,000	25,21,000
PROVISION FROM CONTRIBUTIONS—								
In India ...	1,30,000	.....	.....	.....	.....	1,30,000	12,328	77,532
GRAND TOTAL ...	5,55,000	14,75,000	9,89,104	35,896	.....	30,55,000	23,12,328	25,98,532

* In addition to this expenditure from Provincial Funds, a sum of Rs. 41,75,200 has been estimated from Incorporated Local Funds for expenditure on district roads in Bengal during 1885-86.

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries, and Record-rooms.	Presidency ...	Jessore ...	1	Constructing a new Collector's cutcherry ...
		Ditto ...	2	Supplying new furniture for ditto ...
	Dacca ...	Mymensingh...	3	Constructing a new Judge's court ... ...
		Furreedpore ...	4	Ditto a new court-house for the Judge and his subordinates ... ...
		Moonshigunge	5	Constructing a double Moonsiffs' court ...
	Rajshahye ...	Pubna ...	6	Ditto a court-house for the District Judge
Residence for the Local Government.	Ditto ...	Darjeeling ...	7	Dismantling and rebuilding unsafe portions of the "Shrubbery" ... ...
		Ditto ...	8	Supplying furniture for the "Shrubbery" ...
		Ditto ...	9	Constructing a revetment wall round the "Shrubbery" ... ...
Secretariat Offices.	Rajshahye ...	Darjeeling ...	10	Constructing Secretariat buildings ... ...
			11	Supplying furniture for ditto ditto
District (Sub-divisional) Court Buildings.	Dacca ...	Náráyanganj...	12	Constructing a temporary sub-divisional residence.
	.....	.....	13	Minor works (other buildings) ... ...
Jails ...	Dacca ...	Dacca ...	14	Converting the District into Central Jail ...
	.....	.....	15	Minor Works (Jails) ... ...
Police ...	Dacca ...	Burrisal ...	16	Constructing a new office for the District Superintendent ... ...
	Chittagong ...	Demagree ...	17	Constructing provision godown ... ...
	.....	.....	18	Minor works (Police) ... ...
Registration ...	.....	.....	19	Minor works (Registration) ... ...
Government Colleges and Schools.	.....	.....	20	Minor works (Education) ... ...
				Carried over ...

I.

CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86.

Amount of Estimate.	Outlay.		Grant, 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
2,21,296	1,64,156	38,481	5,000		1	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 1536B of 5th June 1883.
3,275	.....	.....	3,000		2	Estimate received.
1,62,267	1,00,549	23,133	15,000		3	Estimate sanctioned in Bengal Government, Public Works Department's No. 680B of 1st March 1883.
1,53,044	69,574	23,643	15,000		4	Ditto ditto ditto No. 641B of 26th February 1883.
12,591	9,395	1,860	1,300		5	Ditto ditto ditto No. 347B of 29th November 1882.
1,55,111	61,988	30,309	15,000	54,300	6	Ditto ditto ditto No. 764B of 9th March 1883.
1,04,361	67,548	30,760	4,000		7	Ditto ditto ditto No. 2764B of 25th October 1883.
9,994	.....	9,309	500		8	Ditto ditto ditto No. 1973B of 5th December 1884.
14,885	11,144	475	3,200	7,700	9	Ditto ditto ditto No. 580B of 13th March 1885.
1,31,687	37,538	74,791	8,000		10	Ditto ditto ditto No. 1972B of 20th July 1883, and by Superintending Engineer, Eastern Circle, on 29th May 1884.
6,444	.....	1,931	4,000	12,000	11	Ditto ditto ditto No. 522B of 9th March 1885.
5,842	.....	.....	5,000		12	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 15th April 1885.
				5,000		
.....	.....	.....	2,54,800	2,54,800	13	
2,45,522	2,22,199	6,626	3,000	3,000	14	Revised estimate sanctioned in Bengal Government, Public Works Department, No. 459TB, of 15th September 1884.
.....	.....	.....	1,500	1,500	15	
13,384	6,786	5,061	1,500		16	Estimate sanctioned in Bengal Government, Public Works Department's No. 1682B of 20th June 1883.
7,546	.....	.....	6,000	7,500	17	Estimate sanctioned by the Superintending Engineer, Central Circle on 12th January 1885.
.....	.....	.....	1,000	1,000	18	
.....	.....	.....	1,000	1,000	19	
.....	.....	.....	500	500	20	
.....	.....	.....	.....	3,48,300		

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

PART

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL

Head of Classification.	Division	Locality.	Item No.	Project and Works.
				Civil Buildings—*concluded.*
				Brought forward ...
Hospitals and Dispensaries, &c.	.....	.....	21	Minor works (Medical) ... ...
Miscellaneous...	2nd Calcutta ..	Kidderpore ...	22	Additions and alterations to Military Asylum buildings.
	.....	.....	23	Reserve for land charges ... ...
				Total Civil Buildings ...
				Communications.
Metalled and Bridged Roads	Bhágalpur ...	Ganges and Darjeeling Road.	24	Constructing iron bridge on the 29th mile of the road.
Raised, bridged, and unmetalled roads	Darjeeling ...	Goompahar Road.	25	Improving the Goom section of the Goompahar Road.
	... ..	... ..	26	Minor Works (Communications) ... ...
				Total Communications ...
				Mis. Pub. Improvements.
Water-supply...	Bhágalpur ...	Bhágalpur ...	27	Water-supply works ... ...
Miscellaneous...	Dacca ...	Náráyanganj	28	Improvements of Government land... ...
				Total Miscellaneous Public Improvements ...

ABSTRACT OF THE GRANT

Civil Buildings	
Communications	
Mis. Pub. Improvements ...	
Total ...	

I—*continued.*

CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*contd.*

Amount of Estimate.	Outlay.		Grant, 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	348,300		
.....	.....	.....	500		21	
4,500	.....	3,316	1,200	500	22	Estimate sanctioned by Superintendent of Works, Calcutta, on 22nd December 1884.
.....	.....	.....	50,000	1,200	23	
				50,000		
.....	.....	.....	.....	4,00,000		
3,189	.....	3,071	1,800		24	Estimate sanctioned by the Superintending Engineer, Western Circle.
7,626	.....	5,694	1,932	1,800	25	Ditto ditto, Eastern Circle, on 22nd November 1884.
.....	.....	.....	16,268	1,932	26	
				16,268		
.....	.....	.....	.....	20,000		
.....	.....	.....	1,30,000*c*		27	Estimate not received. Estimate for manufacture of bricks sanctioned. The grant is to be met from contribution.
18,873	5,654	4,406	5,000	1,30,000	28	Estimate sanctioned in Bengal Government, Public Works Department's No. 494 M. P. I. of 4th March 1885.
				5,000		
.....	.....	.....	.....	1,35,000		
Deduct amount of contributions ...				1,30,000		
Balance chargeable to Provincial services.				5,000		

PROVIDED ABOVE

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
4,00,000	.....	4,00,000
20,000	.....	20,000
5,000	1,30,000	1,35,000
4,25,000	1 30,000	5,55,000

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GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Collector's Office at Calcutta ...	...	...		...		1881-82.
		Court-houses, Treasuries, and Record-rooms at—						
		Calcutta (Magistrate's Court)	...	...		...		1880-81.
		Alipore	...	10,000		...		Partly in 1880-81 & 1881-82.
					10,000		...	
	Presidency	Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Khoolna	...	3,000		...		1880-81.
		Berhampore	...	6,000		...		1880-81.
					9,000		...	
	Burdwan	Burdwan	...	...		...		Partly from 1880-81 to 1882-83.
		Bankoora	...	...		...		1882-83.
		Soory	...	...		...		1883-84.
		Hooghly	...	...		...		1881-82 & 1882-83.
		Howrah	...	...		...		1882-83 & 1883-84.
		Chinsurah (Commissioner's Office)	...	...		*3,500		...
		Midnapore	...	...		...		1881-82.
					...		3,500	
	Rajshahye	Bauleah	...	8,000		...		1880-81.
		Pubna	...	5,000		...		1880-81.
		Bogra	...	...		...		1881-82.
		Julpigoree	...	...		...		1883-84.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		1881-82.
		Darjeeling	...	...		...		1883-84.
					13,000		...	
	Dacca ...	Dacca	...	...		...		1881-82.
		Furreedpore	...	5,000		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	...		...		1883-84.
					5,000		...	
	Chittagong	Chittagong	...	...		...		1883-84.
		" (Settlement Office)	...	4,000		...		1879-80.
		Noakholly	...	...		...		1883 84.
		Comillah	...	...		...		1883-84.
		Rangamáti	...	6,000		...		1881-82.
					10,000		...	
	Patna ...	Bankipore	...	...		...		1882-83.
		" (Collector's residence)	...	...		...		Brought on books in 1881-82.
		Gya	...	...		...		Built in 1884-85.
		Durbhunga	...	...		...		Ditto.
		Arrah	...	...		...		1881-82 & 1882-83.
		Buxar	...	1,000		...		1880-81.
		Chupra	...	...		...		1883-84.
		Motiharee (old) ...	...	...		...		1881-82.
		Mozufferpore	...	5,000		...		1880-81.
					6,000		...	
		Carried over ...	...	...	53,000	...	3,500	

* To be spent by Military Works Branch.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	53,000	...	3,500	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Bhágalpur	Court-houses, Treasuries, and Record-rooms at—						
		Monghyr	...	...		...		1881-82.
		Bhágalpur	...	3,000		...		1881-82.
		Doomka	...	...		...		1882-83.
		Purneah	...	...		...		1881-82.
		Maldah	...	5,000		...		1880-81.
					8,000		...	
	Chota Nagpore.	Hazáribágh	...	2,000		...		1881-82.
		Ranchee	...	...		...		1882-83.
		Chybassa	...	...		...		1881-82.
		Purulia	...	...		...		1881-82.
					2,000		...	
	Orissa ...	Balasore	...	..		...		1881-82.
		Cuttack	..	...		...		Partly in 1882-8 and 1883-84.
		Pooree		4,000		...		Ditto.
					4,000		...	
		Ordinary repairs to Court-houses, Treasuries, and Record-rooms, in the—						
		Burdwan Division ...	1,000	...		1,200		
		Presidency „ ...	1,000	...		800		
		Rajshahye „ ...	1,500	...		2,000		
		Dacca „ ...	1,500	...		1,500		
		Chittagong „	500	...		800		
		Patna „ ...	1,000	...		1,600		
		Bhágalpur „ ..	1,000	...		1 000		
		Orissa „	500	...		800		
		Chota Nagpore „ ...	500	...		1,000		
		Calcutta	1,000	...		500		
					9,500		11,200	
Circuit-houses	Presidency	Circuit-houses at—						
		Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Khoolna	...	...		...		Temporary building.
		Berhampore	...	...		...		1881-82.
					...		...	
	Burdwan	Burdwan	...	...		...		1881-82.
		Bankoora	...	...		...		1883-84.
		Soory	...	...		...		1883-84.
		Bandel	...	...		...		1881-82.
		Midnapore	...	...		...		1881-82.
					...		...	
	Rajshahye	Bauleah	...	...		...		1883-84.
		Bogra	...	1,000		...		1880-81.
		Pubna	...	...		...		1883-84.
		Carried over. ...	...	1,000	76,500	...	14,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	1,000	76,500	...	14,700	
Circuit-houses—*continued*	Rajshahye—*concluded.*	Circuit-houses at—						
		Julpigoree	...	...		...		1881-82.
		Baxa	...	...		...		Built in 1883-84.
		Dinagepore	...	...		...		1883-84.
		Rungpore	...	1,000		...		1880-81.
		Darjeeling	...	...		...		1882-83.
		Dow Hill (Kurseong) ...	...	...		...		1881-82.
					2,000		...	
	Dacca ...	Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	...		...		1883-84.
					...		...	
	Chittagong	Chittagong	...	3,000		...		1879-80.
		Noakholly	...	...		...		1882-83.
		Sundeep Island ...	...	...		...		1882-83.
		Rangamáti	...	2,000		...		1880-81.
		Comillah	...	...		...		1882-83.
		Kasalong	...	...		...		Rebuilt in 1882-83.
					5,000		...	
	Patna ...	Gya	...	...		...		1879-80.
		Durbhunga	...	...		...		1884-85.
		Arrah	...	1,000		...		1880-81.
		Chupra	...	...		...		1881-82.
		Motihari	...	...		...		1881-82.
		Mozufferpore	...	...		...		1883-84.
					1,000		...	
	Bhágalpur	Monghyr	...	...		...		1881-82.
		Bhágalpur	...	...		...		1881-82.
		Deoghur	...	...		...		1878-79.
		Purneah	...	...		...		1881-82.
		Maldah	...	2,500		...		1880-81.
					2,500		...	
	Chota Nagpore.	Hazáribágh	...	...		...		1883-84.
		Purulia	...	...		...		1881-82.
		Chybassa	...	...		...		1881-82.
					...		...	
	Orissa ...	Balasore	...	1,000		...		1880-81
		Cuttack	...	...		...		Partly in 1882-83 and 1883-84.
		Pooree	...	...		...		1882-83.
		Angul	...	1,500		...		1880-81.
					2,500		...	
		Carried over ...	...	...	89,500	...	14,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	89,500	...	14,700	
Circuit-houses—*concluded.*		Ordinary repairs to Circuit-houses in the—						
		Burdwan Division ...	500	...		300		
		Presidency ,, ...	500	...		300		
		Rajshahye ,, ...	1,500	...		1,500		
		Dacca ,, ...	200	...		500		
		Chittagong ,, ...	800	...		1,200		
		Patna ,, ...	500	...		500		
		Bhágalpur ,, ...	500	...		700		
		Orissa ,, ...	1,000	...		600		
		Chota Nagpore ,, ...	500	...		300		
					6,000		5,900	
Customs Buildings.	Calcutta...	Customs buildings at—						
		Calcutta	...	...		...		Partly in 1881-8 and 1882-83.
					...		...	
	Presidency	Diamond Harbour ...	...	...		...		1882-83.
					...		...	
	Chittagong	Chittagong	...	...		...		1883-84.
					...		...	
		Ordinary repairs to Customs buildings in—						
		Calcutta	500	...		200		
		Presidency Division ...	400	...		50		
		Chittagong ,, ...	100	...		50		
					1,000		300	
Stamps ...	Calcutta...	Stamp and Stationery Office at Calcutta	...	...		...		1879-80.
					...		...	
		Ordinary repairs to ditto at Calcutta	500	...		200		
					500		200	
Excise Buildings.	Calcutta...	Distilleries at—						
		Mániktala	...	...		...		1882-83.
		Kidderpore	...	...		...		1881-82.
					...		...	
	Presidency	Berhampore	...	...		...		1881-82.
		Mohangunge	...	...		...		1881-82.
					...		...	
	Burdwan	Hooghly	...	...		...		1883-84.
		Mohesh	...	...		...		1881-82.
		Sulkea	...	...		...		1881-82.
					...		...	
	Dacca ...	Dacca	...	...		...		1882-83.
		Moonsheegunge ...	...	...		...		1882-83.
					...		...	
		Carried over ...	...	...	97,000	...	21,100	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	97,000	...	21,100	
Excise Buildings—*concld.*	Patna ...	Distilleries at—						
		Gya	...	...		...		1877-78.
		Chupra	...	...		...		1883-84.
					...		...	
	Orissa ...	Cuttack	...	...		...		1883-84.
		Pooree	...	...		...		1883-84.
					...		...	
		Ordinary repairs to Excise buildings in the—						
		Burdwan Division ...	200	...		150		
		Presidency " ...	100	...		100		
		Rajshahye " ...	100	...		50		
		Dacca " ...	300	...		100		
		Patna " ...	100	...		150		
		Orissa " ...	500	...		100		
		Calcutta	700	...		250		
					2,000		900	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	9,000	...		3,000		1883-84.
		Repairs to furniture for ditto ...	4,500	...		4,500		Annual grant.
		Bodyguard's stables at ditto ...	1,000	...		500		1882-83.
		Maintenance of gardens and grounds	3,000	...		3,000		
					17,500		11,000	
	Rajshahye	Shrubbery buildings with out-offices	5,000	...		1,000		Not stated.
		Repairs to furniture for ditto ...	500	...		1,200		Annual grant.
		Maintenance of gardens and grounds	1,500	...		1,500		Not stated.
					7,000		3,700	
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta ...	12,000	...		12,000		Partially in 1881-82.
					12,000		12,000	
	Rajshahye	Thorn Cottage with out-offices ...	300	...		300		1882-83.
		Mount Pleasant with ditto ...	700	...		...		1882-83.
					1,000		300	
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	500	...		300		1882-83.
					500		300	
Museums ...	Calcutta...	Museum Buildings at Calcutta ...	1,000	...		...	...	1882-83.
					1,000			
Monuments and Antiquities.	Rajshahye	Tomb of Cosma De Koros at Darjeeling	...	...		...		1880-81.
					...		...	
	Patna ...	Soldiers' tombs at Arrah ...	..	...		...		1882-83.
					...		...	
		Carried over ...	...	...	1,38,000	...	49,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,38,000	...	49,300	
Monuments and antiquities—*concld.*		Ordinary repairs to monuments and antiquities in the Rajshahye Division	...	...		...		
		Patna Division	...	...		...		
					...		...	
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	3,000	...	3,000	3,000	3,000	Never done.
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	...	..		...		1881-82.
		Sealdah	..	...		...		Lately built.
					...		...	
	Presidency	Bongong	...	...		...		Built in 1882.
		Jhenidah	...	1,000		...		Not known.
		Kishnagurh	...	...		...		1882-83.
					1,000		...	
	Dacca ...	Dacca	...	...		...		Built in 1883-84.
					...		...	
	Bhágalpur	Monghyr	...	...		...		1881-82.
					...		...	
		Ordinary repairs to Small Cause Court buildings in the—						
		Presidency Division ...	100	...		...		
		Dacca " ...	300	...		100		
		Bhágalpur " ...	100	..		100		
		Calcutta	500	...		400		
					1,000		600	
District (Subdivisional) Court Buildings.	Calcutta...	Sub-divisional buildings at—						
		Barrackpore	...	...		...		1880-81.
					...		...	
	Presidency	Barripore	...	...		...		1884-85.
		Diamond Harbour ...	...	...		...		1882-83.
		Ditto (Moonsiff's Court)	...	...		...		1882-83.
		Baraset	...	6,500		...		1880-81.
		Bongong	...	...		..		1882-83.
		Meherpore	...	2,500		...		1880-81.
		Chooadangah	...	2,500		...		1880-81.
		Kooshtea	...	4,000		...		1880-81.
		Ránaghat	...	2,500		...		1880-81.
		Narail	...	...		...		1882-83.
		Jhenidah	...	...		...		1882-83.
		Magoora	...	...		...		1881-82.
		Busseerhat	...	2,500		...		1880-81.
		Satkhira	...	1,500		...		1881-82.
		Bagirhat	...	2,500		...		1880-81.
		Jungypore	...	...		...		1882-83.
		Lálbág	...	...		...		1881-82.
		Kandi (Moonsiff's Court) ...	...	...		...		Built in 1882-83.
					24,500		...	
		Carried over ...	...	...	1,67,500	...	52,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,67,500	...	52,900	
District (Sub-divisional) Court Buildings—*contd.*	Burdwan	Sub-divisional buildings at—						
		Oolaberiah	...	..		...		Lately built.
		Cutwa	...	1,500		...		1880-81.
		Culna	...	...		...		1881-82.
		Raneegunge	...	...		...		1881-82.
		Jehanabad	...	...		...		1881-82.
		Serampore	...	...		...		1883-84.
		Bishanpore	...	...		...		Built in 1881-82.
		Contai	...	3,000		...		1880-81.
		Tumlook	...	...		...		1882-83.
		Garbeta	...	2,500		...		Partly in 1880-81.
		Ghatal	..	...		...		Never one.
					7,000		...	
	Rajshahye	Nattore	...	3,000		...		1880-81.
		Serajgunj	...	...		...		1881-82.
		Nowgong	...	...		...		Built in 1882-83.
		Nobabganj	...	...		...		Ditto ditto.
		Julpigoree	...	...		...		1882-83.
		Kurigram	...	...		...		1881-82.
		Nelphamaree	...	...		...		Built in 1882-83.
		Gaibandha	...	1,000		...		Never done. Transferred in 1881-82.
		Kalimpong	...	...		...		Built in 1881-82.
		Siliguri	...	...		...		Brought on books in 1882-83
		Kurseong	...	...		...		Brought on books in 1881-82.
					4,000		...	
	Dacca ...	Moonsheegunge ...	...	...		...		1882-83.
		Maniokgunge	...	...		...		1882-83.
		Jamálpur	...	...		...		1883-84.
		Goalundo	...	...		...		1882-83.
		Perozepore	...	...		...		1881-82.
		Madareepore	...	...		...		1881-82.
		Patooakhally	...	...		...		1881-82.
		Bhola	...	...		...		1881-82.
		Kishorganj	...	...		...		1883-84.
		Káliganj	...	...		...		Built in 1882-83.
		Náráyanganj	...	...		...		Ditto in 1883-84.
		Atia (Moonsiff's Court) ..	...	...		...		Erected in 1883-84.
					...		...	
	Chittagong	Cox's Bazar	...	1,000		...		1880-81.
		Brahmunberiah ...	...	...		...		1881-82.
		Chandpore	...	1 000		...		Never done.
		Rúma	...	...		...		1883-84.
					2,000		...	
	Patna ...	Dinapore	...	...		...		Brought on books in 1881-82.
		Barh	...	500		...		1880-81.
		Behar	...	...		...		1881-82.
		Sasseram	...	...		...		1881-82.
		Bhubooah	...	...		...		1881-82.
		Nowáda	...	...		...		1882-83.
		Jehanabad	...	...		...		1882-83.
		Aurangabad	...	1,500		..		1879-80.
		Durbhunga	...	...		...		1882-83.
		Mudhoobunnee ...	...	...		...		1882-83.
		Tajpore	...	...		...		1882-83.
		Seetamurhee	...	...		...		1881-82.
		Hajeepore	...	...		...		1881-82.
		Carried over ...	..	2,000	1,80,500	...	52,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buidings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	2,000	1,80,500	...	52,900	
		Sub-divisional buildings at—						
District (Sub-divisional) Court Buildings—*concld.*	Patna—*concld.*	Bettiah	...	...		...		1881-82 & 1882-83.
		Aliganj (Sewan) ...	...	...		...		1882-83.
		Gopálganj	...	...		...		1881-82.
					2,000		...	
	Bhágalpur	Begoo Serai	...	...		...		1881-82.
		Jamooee	...	...		...		1881-82.
		Soopole	...	...		...		1881-82.
		Muddehpoora	...	...		...		Built in 1882-83.
		Bánka	...	...		...		1881-82.
		Deoghur	...	...		...		1881-82.
		Godda	...	...		...		1882-83.
		Pakour	...	...		...		1882-83.
		Jámtára	...	...		...		1882-83.
		Kissengunge	...	500		...		1880-81.
		Basantpur (Arrareah) ...	...	...		...		Never done, temporary building.
					500		...	
	Chota Nagpore.	Govindpur	...	...		...		1883-84.
		Mokutpur	...	2,000		...		Built in 1880-81. Brought on books in 1882-83.
		Daltonganj ...	...	...		...		
		Raghunáthpur (Moonsiff's Court)	...	500		...		Built in 1880-81. Brought on books in 1883-84.
		Lohardugga	...	...		...		
					2,500		...	
	Orissa ...	Jajpore	...	1,000		...		1880-81.
		Kendrapára	...	500		...		1880-81.
		Bhuddruck	...	1,500		...		1880-81.
		Jagatsingpur	...	...		...		Never done.
		Khoordah	...	...		...		1883-84 & 1884-85.
		Ditto (Settlement Officer's residence)	...	...		...		1883-84.
					3,000		...	
		Ordinary repairs to District Court buildings in the—						
		Burdwan Division ...	1,750	...		1,000		
		Presidency „ ...	1,000	...		2,000		
		Rajshahye „ ...	2,000	...		3,500		
		Dacca „ ...	3,000	...		3,500		
		Chittagong „ ...	500	...		1,000		
		Patna „ ...	500	...		2,500		
		Bhágalpur „ ...	750	...		2,000		
		Orissa „ ...	500	...		1,500		
		Chota Nagpore „ ...	500	...		1,000		
		Calcutta	1,000	...		200		
					11,500		18,200	
Lord Bishop's Palace.	Calcutta	Lord Bishop's Palace at Calcutta	500	...		200		1883-84.
					500		200	
Churches ...	Calcutta	Churches at—						
		Calcutta { St. John's ...	...	...		...		1883-84.
		Calcutta { St. Andrew's ...	...	...		...		1880-81.
		Calcutta { St. James' ...	...	...		...		1882-83.
		Kidderpore (St. Stephen's)...	...	5,000		...		1880-81.
					5,000		...	
		Carried over ...	...	...	2,05,500	...	71,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,05,500	...	71,300	
Churches—*concluded.*	Presidency	Churches at—						
		Berhampore	...	...		...		1881-82.
		Jessore	...	...		...		Brought on books in 1883-84.
					...		...	
	Burdwan	Raneegunge	...	1,000		...		1880-81.
		Serampore	...	...		...		1883-84.
		Chinsurah	...	...		...		1881-82 & 1882-83
		Howrah	...	...		...		1882-83.
		Soory	...	...		...		1883-84
		Midnapore	...	500		...		1877-78.
					1,500		...	
	Rajshahye	Julpigoree	...	...		...		1881-82.
		Darjeeling	5,000	...		...		Built in 1881-82.
					5,000		...	
	Dacca ...	Dacca	...	...		...		1881-82.
		Burrisal	...	1,000		...		1880-81.
		Mymensingh	...	...		...		1883-84.
					1,000		...	
	Chittagong	Chittagong	...	...		...		1883-84.
		Comillah	...	...		...		1883-84.
					...		...	
	Patna ...	Bankipore	...	800		...		1880-81.
		Goolzarbagh	...	600		...		1880-81.
		Gya	...	...		...		1882-83.
		Arrah	...	...		...		1882-83.
		Buxar	...	...		...		1883-84.
		Motiharee	...	..		...		1881-82.
		Mozufferpore	...	600		...		1880-81.
					2,000		...	
	Bhágalpur	Monghyr	...	...		...		1881-82.
		Bhágalpur	...	...		...		1881-82.
		Purneah	...	...		...		1882-83.
					...		...	
	Chota Nagpore.	Hazáribágh	...	...		...		Brought on books in 1881-82.
					...		...	
	Orissa ...	Cuttack	...	...		...		1881-82.
		Pooree	...	...		..		1882-83.
					...		...	
		Ordinary repairs to Churches in—						
		Burdwan Division ...	300	...		300		
		Presidency " ...	100	...		100		
		Rajshahye " ...	200	...		200		
		Dacca " ...	300	...		300		
		Chittagong " ...	100	...		100		
		Patna " ...	400	...		400		
		Bhágalpur " ...	200	...		200		
		Orissa " ...	200	...		200		
		Chota Nagpore " ...	100	...		100		
		Calcutta	600	...		500		
					2,500		2,400	
		Carried over ...	...	...	2,17,500	...	73,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	2,17,500	...	73,700	
Burial-grounds.	Presidency	Cemeteries at—						
		Diamond Harbour ...	...	...		...		1882-83.
		Kishnaghur	..	...		...		1882-83.
		Coomercolly	...	200		...		1880-81.
		Jessore	...	...		...		1882-83.
		Kooshtea	...	...		...		Brought on books in 1881-82.
		Berhampore	...	...		...		1881-82.
		Kooshbagh and Rowshenabagh (Mausoleums) ...	300*	...		...		
					500		...	
	Burdwan	Burdwan	...	...		...		1883-84.
		Raneegunge	..	400		...		1880-81.
		Bankoora	...	..		...		1882-83.
		Soory	...	...		...		1883-84.
		Howrah	...	...		...		1881-82 & 1882-83.
		Serampore	...	...		...		1883-84.
		Chinsurah	...	...		...		1881-82.
		Midnapore	...	100		...		1880-81.
		Khájri	...	...		...		1878-79.
					500		...	
	Rajshahye	Bogra	...	...		...		1881-82.
		Bauleah	...	...		...		1883-84.
		Pubna	...	..		...		1882-83.
		Dinagepore	...	...		..		1883-84.
		Rungpore	...	...		...		1881-82.
		Baxa	...	...		...		Not stated
		Darjeeling	...	...		...		1882-83.
		Kurseong	...	...		.		1882 83.
		Bisserbatty	...	.		...		1882-83.
		Julpigoree	...	500		...		Not known.
					500		...	
	Dacca ...	Dacca	...	...		...		1881-82.
		Furreedpore	...	...		...		1881-82.
		Burrisal	...	250		...		1880-81
		Mymensingh	...	...		...		1883-84.
		Jamálpur	...	250		...		1881-82.
					500		...	
	Chittagong	Chittagong	...	...		...		1883-84.
		Noakholly	...	...		...		1882-83.
		Comillah	..	...		..		1882-83.
					...		...	
		Carried over ...	...	...	2,19,500	...	73,700	

* Annual grant made to Civil Officers

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,19,500	...	73,700	
Burial-grounds—*concluded.*	Patna ...	Cemeteries at—						
		Bankipore	...	100		...		1880-81.
		Barh	...	100		...		1880-81.
		Patna	..	100		...		1880-81.
		Sasseeram	...	...		...		1881-82.
		Gya	...	...		...		1881-82.
		Sherghotty	...	...		...		1882-83.
		Arrah	...	...		...		1882-83.
		Buxar	...	...		...		1883-84.
		Motiharee	...	...		...		1881-82.
		Segowlie	...	...		...		1881-82.
		Chupra	...	...		..		1883-84.
		Mozufferpore	...	200		...		1880-81.
					500		...	
	Bhágalpur	Bhágalpur	...	200		...		1880-81.
		,, (for 3rd Buffs) ...	...	50		...		1880-81.
		Monghyr (new and old) ...	...	...		...		1881-82.
		Jamálpur	...	...		...		1881-82.
		Rajmehal (new and old) ...	...	...		...		1881-82.
		Sahebgunge	...	150		...		1880-81.
		Purneah (new and old) ...	...	400		...		1880-81.
		Titalyah	...	...		...		1882-83.
		Maldah	...	...		...		1882-83.
		Kissengunge	...	...		...		Nil.
					800		...	
	Chota Nagpore.	Hazáribágh	...	...		...		Brought on book in 1881-82.
		Burhee	...	...		...		1883-84.
		Doranda	...	...		...		1883-84.
		Chybassa	...	...		...		1881-82.
					...		...	
	Orissa ...	Balasore	...	200		...		1880-81.
		Cuttack	...	...		...		1876-77.
		Pooree	...	...		...		1882-83.
					200		...	
		Ordinary repairs to Burial-grounds in the—						
		Burdwan Division ...	400	...		400		
		Presidency ,, ...	100	...		300		
		Rajshahye ,, ...	1,000	...		500		
		Dacca ,, ...	100	...		300		
		Chittagong ,, ...	200	...		200		
		Patna ,, ...	200	...		600		
		Bhágalpur ,, ...	200	...		500		
		Orissa ,, ...	200	...		200		
		Chota Nagpore ,, ...	100	...		200		
		Calcutta	...	..		...		
					2,500		3,200	
Central Jails	Chota Nagpore.	Central Jails at—						
		Hazáribágh. Central Jail ...	...	...		...		1883-84.
		Hazáribágh. European Penitentiary ...	...	...		...		1883-84.
					...		...	
		Carried over ...	...	...	2,23,500	...	76,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Divison.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,23,500	...	76,900	
Central Jails —*concld.*	Bhágalpur	Central Jails at— Bhágalpur	...	...	...	...	...	1881-82.
	Burdwan	Midnapore	...	...	...	6,000	6,000	1884-85.
	Rajshahye	Bauleah	...	...	...	...	...	1881-82.
	Dacca ...	Dacca	...	...	...	...	...	1881-82.
	Patna ...	Buxar	...	10,000		...		
		Ordinary repairs to Central Jails in the—			10,000		...	
		Burdwan Division ...	1,000	...		500		
		Rajshahye " ...	1,000	...		500		
		Dacca " ...	1,000	...		500		
		Patna " ...	...	...		2,500		
		Bhágalpur " ...	1,000	...		500		
		Chota Nagpore " ...	1,000	...		500		
					5,000		5,000	
District Jails	Calcutta...	District Jails at— Calcutta	...	...		...		Partly over year.
		Alipore { Jail ...	...	...		...		1882-83.
		Alipore { Reformatory School ...	...	...		...		1882-83.
		Russa	...	...		...		1881-82.
					...		...	
	Presidency	Khoolna	..	...		...		Lock-up converted into a district jail in 1883-84.
		Kishnaghur	...	...		...		1882-83.
		Jessore	...	...		...		1881-82.
		Berhampore	...	5,000		...		1880-81.
					5,000		...	
	Burdwan	Burdwan	...	...		...		1881-82 & 1882-83
		Bankoora	...	6,000		...		1878-79.
		Soory	...	...		...		1883-84.
		Hooghly	...	...		...		1881-82 & 1882-83.
		Howrah	...	...		...		1883-84.
		Midnapore	...	...		...		1878-79.
					6,000		...	
	Rajshahye	Pubna	...	...		...		Erected in 1883-84.
		Bogra	...	...		...		Ditto ditto.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		1881-82.
		Julpigoree	...	.		...		Erected in 1882-83.
		Darjeeling	...	...		...		1882-83.
					...		...	
		Carried over ...	...	...	2,49,500	...	87,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs whe last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,49,500	...	87,900	
District Jails —*concluded.*	Dacca ...	District Jails at—						
		Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Mymensingh	...	...		...		1883-84.
					...		...	
	Chittagong	Chittagong	...	...		...		1883-84.
		Noakholly	...	...		...		1883-84.
		Comillah	...	...		...		1883-84.
					...		...	
	Patna ...	Meetapore and Bankipore ...	...	5,000		...		1880-81.
		Deegah (Penitentiary) ...	...	...		...		1881-82.
		Gya	...	...		...		Built in 1884.
		Durbhanga	...	...		...		Ditto ditto.
		Arrah	...	...		...		1881-82.
		Motiharee	...	...		...		Built in 1882-83.
		Chupra	...	...				1883-84.
		Mozufferpore (old and new)	...	3,000		...		1880-81.
					8,000		...	
	Bhágalpur	Bhágalpur	...	...		...		1881-82.
		Monghyr	...	..		...		1881-82.
		Doomka	...	...		...		Never done.
		Purneah	...	2,000		...		1881-82.
		Maldah	...	...		...		1880-81.
					2,000		...	
	Chota Nagpore.	Ranchee	...	...		...		Built in 1883-84.
		Chybassa	...	...		...		Ditto ditto.
		Purulia	...			...		Ditto ditto.
					...		...	
	Orissa ...	Balasore	...	2,000		...		1880-81.
		Cuttack	...	...		...		1883-84.
		Pooree	...	...		...		1882-83.
					2,000		...	
		Ordinary repairs to District Jails in the—						
		Burdwan Division ...	1,500	...		2,000		
		Presidency " ...	1,000	...		1,500		
		Rajshahye " ...	1,500	...		1,500		
		Dacca " ...	1,000	...		1,000		
		Chittagong " ...	1,000	...		1,000		
		Patna "	1,500	...		2,000		
		Bhágalpur " ...	1,000	...		1,500		
		Orissa " ...	1,000	...		1,000		
		Chota Nagpore " ...	1,000	...		1,000		
		Calcutta	5,000	...		4,000		
					15,500		16,500	
Lock-ups ...	Calcutta	Lock-ups at—						
		Barrackpore	...	500		...		1880-81.
					500		...	
		Carried over ...	...	...	2,77,500	...	1,04,400	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	2,77,500	.....	1,04,400	
Lock-ups—*continued.*	Presidency	Lock-ups at—						
		Diamond Harbour ...	...	.....		.....		1882-83.
		Dum-Dum	...	500		.....		1880-81.
		Baraset	...	.....		.....		1882-83.
		Narail	...	.....		.....		1882-83.
		Jhenidah	...	.....		.....		1882-83.
		Magoora	...	.....		.....		1882-83.
		Bongong	...	1,000		.....		1880-81.
		Meherpore	...	1,000		.....		1880-81.
		Chooadangah	...	1,000		.....		1880-81.
		Kooshtea	...	300		.....		1880-81.
		Ránaghat	...	1,000		.....		1880-81.
		Busseerhat	...	600		.....		1880-81.
		Satkhira	...	.....		.....		1881-82.
		Bagirhat	...	800		.....		1880-81.
		Lálbág	...	300		.....		1880-81.
		Mayadapur	...	.....		.....		1881-82.
		Jungypore	...	.....		.....		Built in 1881-82.
	Burdwan	Oolaberiah	...	.....	6,500	.....	.....	
		Cutwa	...	.....		.....		Lately built.
		Culna	...	.....		.....		1881-82.
		Raneegunge	...	.....		.....		1881-82.
		Jehanabad	...	.....		.....		1881-82.
		Serampore	...	.....		.....		1881-82.
		Bishanpore	...	.....		.....		1883-84.
		Ghatal	...	.....		.....		Built in 1881-82.
		Contai	...	.....		.....		Never done.
		Tumlook	...	.....		.....		Erected in 1883-84.
			...	.....		.....		Not stated.
	Rajshahye	Nattore	..	500	.....	.....	.....	
		Serajgunj	...	.....		.....		1880-81.
		Nelphamaree	...	.....		.....		1881-82.
		Kurigram	...	.....		.....		Built in 1881-82.
		Nowgong	...	.....		.....		Under construction.
	Dacca ...	Moonsheegunge ...	...	.....	500	.....	.....	Erected in 1882-83.
		Manickgunge	...	.....		.....		1882-83.
		Goalundo	...	.....		.....		1882-83.
		Jamálpur	...	.....		.....		1882-83.
		Patooakhally	...	.....		.....		1882-83.
		Madareepore	...	.....		.....		Built in 1882-83.
		Perozepore	...	.....		.....		Ditto in 1883-84.
			...	.....		.....		Ditto ditto.
	Chittagong	Brahmunberiah ..	...	.....	.....	.....	.....	
		Chandpore	...	.....		.....		1881-82.
			...	.....		.....		Never done. Repaired by Civil Officers.
	Patna ...	Barh	...	300	.....	.....	.....	1880-81.
		Behar	...	.....		.....		1881-82.
		Dinapore	...	.....		.....		1881-82.
		Sasseeram	...	500		.....		1881-82.
		Bhubooah	...	1,200		.....		1881-82.
		Aurungabad	...	.....		.....		Built in 1884.
		Carried over ...	...	2,000	2,84,500	.....	1,04,400	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85 Amount.	Estimate, 1884-85 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	2,000	2,84,500	.....	1,04,400	
Lock-ups—*concluded.*	Patna—*concluded.*	Lock-ups at—						
		Jehanabad	...	.....		.....		1882-83.
		Nowáda	...	.....		.....		Under charge of Civil Department.
		Seetamurhee	...	.....		.....		Built in 1882.
		Hajeepore	...	.....		.....		1881-82.
		Durbhunga	...	.....		.....		1882-83.
		Mudhoobunnee ...	...	.....		.....		1882-83.
		Tajpore	...	.....		.....		1882-83.
		Buxar	...	500		.....		1880-81.
		Bettiah	..	.....		.....		1882-83.
		Sewan	...	.....		.....		1883-84.
		Gopalgunge	...	.....		.....		Built in 1883-84.
					2,500		.....	
	Bhágalpur	Muddehpoora	...	700		.....		1880-81.
		Bánka	...	.....		.....		1881-82.
		Jamooee	...	.....		.....		1881-82.
		Doomka	...	.....		.....		1882-83.
		Godda	...	.....		.....		1882 83.
		Pakour	...	.....		.....		1882-83.
		Kissengunge	...	300		.....		1880-81.
		Basautpur (Arrareah) ...	...	.....		.....		Temporary building.
		Soopole	...	.....		.....		Built in 1881-82.
		Begoo Serai	...	.....		.....		Ditto ditto.
					1,000		.....	
	Chota Nagpore.	Govindpur	...	.....		.....		1883-84.
		Mokutpore	...	.....		.....		Built in 1881-82.
		Daltonganj	...	.....		.....		Ditto ditto.
					.....		.....	
	Orissa ...	Jajpore	...	150		.....		1880-81.
		Keudrapára	...	150		.....		1880-81.
		Bhuddruck	...	200		.....		1880-81.
		Angul	...	.....		.....		1882-83.
		Jagatsingpur	...	.....		.....		Never done.
		Khoordah	...	.....		.....		1882-83.
					500		.....	
		Ordinary repairs to Lock-ups in the—						
		Burdwan Division ...	500	.....		500		
		Presidency „ ...	500	.....		1,000		
		Rajshahye „ ...	500	.....		1,000		
		Dacca „ ...	1,000	.....		1,000		
		Chittagong „ ...	300	.....		200		
		Patna „ ...	500	.....		1,000		
		Bhágalpur „ ...	500	.....		1,000		
		Orissa „ ...	200	.....		500		
		Chota Nagpore „ ...	250	.....		400		
		Calcutta	250	.....		100		
					4,500		6,700	
Police ...	Calcutta...	Police Buildings at—						
		Calcutta	...	.....		.....		1883-84.
		Sealdah	...	.....		.....		1883-84.
		Barrackpore	...	.....		.....		Purchased in 1879-80.
					.....		.....	
		Carried over ...	...	.....	2,93,000	.....	1,11,100	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	2,93,000	...	1,11,100	
Police—*contd.*	Presidency	Police Buildings at—						
		Nawabgunge	...	...		...		1882-83.
		Canning Town... ...	...	1,000		...		1880-81.
		Káliganj	...	...		...		1879-80.
		Kishnaghur	...	2,000		...		1880-81.
		Goari	...	...		...		1883-84.
		Dum-Dum	...	..		...		Built in 1884.
		Jessore	...	1,000		...		Not known.
					4,000		...	
	Burdwan	Bood-Bood	...	...		..		1883-84.
		Burdwan	...	..		...		1881-82.
		Jehanabad	...	...		...		1882-83.
		Raneegunge	...	...		...		1882-83.
		Bankoora	...	...		...		1881-82.
		Raipore	...	...		...		1881-82.
		Khatra	...	...		...		1881-82.
		Gangajalgháti	...	...		...		1881-82.
		Bansberiah	...	...		...		1881-82.
		Chunditollah	...	...		...		1881-82.
		Baidyabáti	...	...		...		1881-82.
		Jagatballabpur	...	...		...		1882-83.
		Chinsurah	...	...		...		1883-84.
		Serampore		...		...		1882-83.
		Hooghly	...	...		...		1881-82.
		Howrah	...	...		...		1881-82.
		Kamarpára	...	...		...		1882-83.
		Magra	...	...		...		1882-83.
		Midnapore (Station and Office).	...	500		...		Never done.
					500		...	
	Rajshahye	Bauleah	...	...		...		1881-82.
		Serajgunj	...	...		...		1881-82.
		Bogra	..	...		...		1881-82.
		Pubna . ..	...	...		...		1881-82.
		Dinagepore { Police Buildings	.	..		...		Built in 1882-83.
		Dinagepore { Kotwally Police	...	...		...		1880-81.
		Nisbitgunge	..	500		..		1881-82.
		Darjeeling	.	1,500		...		Brought on books in 1880-81.
		Punkabaree	...	..		...		Ditto in 1882-83.
		Kurseong	...	500		...		1880-81.
		Nawabgunge	...	...		...		Brought on books in 1883.
					2,500		...	
	Dacca ...	Lálbág	...	3,000				1880-81.
		Burrisal	...	2,000		...		Brought on books in 1880-81.
		Náráyanganj	...	...		...		Taken over in 1883-84.
		Mymensingh	...	...		..	..	1881-82.
					5,000		...	
	Chittagong	Chittagong ..	...	...		.		1882 83.
		Noakholly or Soodaram ..	..	500		.		Never done.
		Comillah	...	..		...		1881-82.
		Rangamáti	...	2,500		...		1880-81.
		Demágri	...	...		...		Rebuilt in 1883-84.
		Rúma	...	...		...		1882-83.
					3,000		...	
		Carried over ..	...	...	3,08,000	...	1,11,100	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	..	3,08,000	...	1,11,100	
Police—*contd.*	Patna ...	Bankipore	...	...		...		1882-83.
		Peerbahar	...	...		...		Brought on books in 1883-84.
		Allumgunge	...	...		...		Ditto ditto.
		Jhowgunge	...	...		...		Built in 1883-84
		Sasceram	...	...		...		Ditto in 1881-82
		Arrah	...	...		...		Never done.
		Motiharee	...	...		...		1881-82.
		Muzufferpore	...	3,000		...		1880-81.
		Sewan	...	...		...		Built in 1883-84.
					3,000		...	
	Bhágalpur	Bhágalpur — Military buildings occupied by Reserve Police Officers.	...	...		...		1881-82.
		Bhágalpur — Hospital buildings and auxiliary accommodation.	...	...		...		1882-83.
		Madhupur in Sonthal Pergunnahs.	...	...		...		1883-84.
		Monghyr	...	500		...		1880-81.
		Doomka	...	500		...		Never done.
		Deoghur	...	...		...		Ditto.
		Purneah	...	...		...		1882-83.
		Maldah	...	1,000		...		1880-81.
					2,000		...	
	Chota Nagpore.	Raghunáthpur	...	...		...		1881-82.
		Gaurándi	...	...		...		1881-82.
		Palamow	...	...		...		1882-83.
		Hazáribágh	...	2,000		...		1880-81.
		Ditto (out-post) ...	...	...		...		Brought on books in 1882-83
		Burhee	...	500		...		1880-81.
		Bagodar	...	500		...		1880-81.
		Topchánchi	...	500		...		1880-81.
		Govindpur	...	500		...		1880-81.
		Nirsha	...	500		...		1880-81.
		Purulia	...	1,000		...		1880-81.
		Ditto (Municipal out-post)	...	...		...		Brought on books in 1882-83.
		Barákar	...	...		...		Brought on books in 1883-84.
		Gurwa (Palamow) ...	...	...		...		Brought on books in 1882-83.
		Lohardugga	...	...		...		Ditto ditto.
					5,500		...	
	Orissa ...	Soro	...	400		...		1880-81.
		Balasore	...	400		...		1880-81.
		Báliapál	...	400		...		1880-81.
		Jellasore	...	400		...		1880-81.
		Basta	...	400		...		1880-81.
		Beechargunge	...	...		...		1880 81.
		Soonhat	...	...		...		1880-81.
		Cuttack	...	...		...		1883-84.
		Pooree	...	...		...		1882-83.
		Dhámnagar	...	...		...		1883-84.
					2,000		...	
		Carried over ...	...	...	3,20,500	...	1,11,100	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs	Rs.	Rs.	
		Brought forward ...	...	...	3,20,500	...	1,11,100	
Police—*concld.*		Ordinary repairs to Police Buildings in the—						
		Burdwan Division ...	1,500	...		1,700		
		Presidency " ..	200	...		600		
		Rajshahye " ...	1,000	...		800		
		Dacca " ...	300	...		300		
		Chittagong " ...	500	...		1,000		
		Patna " ..	500	...		600		
		Bhágalpur " ...	500	...		700		
		Orissa " ...	500	...		800		
		Chota Nagpore " ...	300	...		1,000		
		Calcutta ...	700	...		500		
					6,000		8,000	
Registration	Burdwan	Registration Offices at—						
		Hooghly	...	...		...		1881-82.
		Burdwan	...	...		...		1883-84.
		Tumlook	...	...		...		Never done.
		Midnapore	...	500		...		1878-79.
					500			
	Presidency	Jessore	...	...		...		1883-84.
		Kishnaghur	...	...		...		Not known.
					...		...	
	Rajshahye	Bauleah	...	...		.		Erected in 1882-83.
		Serajgunj	...	...		...		1881-82.
		Julpigoree	...	500		...		Built in 1880-81.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		Built in 1882-83.
					500		...	
	Dacca ...	Furreedpore	...	...		...		1881-82.
		Burrisal	...	...		...		1881-82.
		Backergunge	...	...		...		Brought on books in 1881-82.
		Bhola	...	...		...		1881-82.
		Bhánga	...	...		...		1883-84.
					...		...	
	Chittagong	Chittagong	...	...		...		1883-84.
		Noakholly	...	...		...		1882-83.
		Comillah	...	...		...		1883-84.
					...		...	
	Chota Nagpore.	Ranchee	...	...		...		1882-83.
		Hazáribágh	...	...				Built in 1882-83
					...		...	
	Patna ...	Chupra	...	.		...		1883-84.
		Mozufferpore	...	500		...		1880-81.
		Arrah	...	...		...		1883-84.
					500		..	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Division ...	200	...		400		
		Presidency " ...	200	...		100		
		Rajshahye " ...	200	...		400		
		Dacca " ..	200	...		400		
		Chittagong " ...	300	...		300		
		Patna " ...	200	...		200		
		Chota Nagpore " ...	200	...		100		
					1,500		1,900	
		Carried over ...	...	...	3,29,500	...	1,21,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	..	...	3,29,500	...	1,21,000	
Government Colleges and Schools.	Calcutta...	Sanskrit College and Hindoo School	...	...		...		1882-83.
		Presidency College ...	...	...		...		1880-81.
		Bethune School	...	5,000		...		1879-80.
		Hare School	...	...		...		1882-83.
		Barrackpore School... ...	...	500		...		1880-81.
		Calcutta Madrassa College ...	...	...		...		1881-82.
		Kidderpore School and Parsonage	...	...		...		1882-83.
		Buildings of the Military Orphan Society at Kidderpore ...	...	..		...		1881-82 & 1882-83.
					5,500		...	
	Presidency	Baraset School	...	...		...		1882-83.
		Hostel attached to ditto ...	..	...		...		1882-83.
		Kishnaghur College ...	...	...		...		1882-83.
		Jessore School	...	...		...		1881-82.
		Berhampore College ...	...	...		...		1882-83.
		Moorshedabad. Nizamut College ...	...	...		...		1881-82.
		Moorshedabad. Ditto School ...	...	...		...		1881-82.
					...		...	
	Burdwan	Seebpore Engineering College ...	...	3,000		...		Partly in 1879-80 and 1880-81.
		Hooghly Branch School ...	...	...		...		1883-84.
		Chinsurah College ...	...	...		...		1881-82 & 1882-83.
		Chinsurah Boarding-house ...	...	...		...		1882-83.
		Uttarpára School	...	...		...		1883-84.
		Howrah „	...	...		...		1883-84.
		Bankoora „	...	...		...		1882-83.
		Soory „	...	...		...		1883-84.
		Midnapore „	...	...		...		Never done.
					3,000		...	
	Rajshahye	Julpigoree „	...	...		...		Built in 1882-83.
		Dinagepore „	...	1,500		...		1880-81.
		Rungpore „	...	...		...		Built in 1880-81
		Bauleah College ...	...	1,500		...		1880-81.
		Bauleah Collegiate School ...	...	2,500		...		1880-81.
		Bauleah Madrassa College ...	...	...		...		Built in 1883-84.
		Pubna School	...	...		...		1881-82.
		Bogra „	...	...		...		Built in 1882-83.
		Darjeeling „	...	...		...		1881-82.
		„ Bhootia Boarding-school (Fern Dale) ...	...	...		...		Brought on books in 1883-84.
		Old Bhootia school ...	...	...		...		Never done.
		School for children of Railway *employés* at Dow Hill ...	...	...		...		Ditto.
		Approach road to school ...	...	...		...		Ditto.
		Dormitory building at ditto ...	...	...		...		Built in 1882-83.
					5,500		...	
		Carried over ...	...	...	3,43,500	...	1,21,000	

GOVERNMENT OF BENCAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,43,500	...	1,21,000	
Goverment Colleges and Schools—*continued.*	Dacca ..	Dacca College	...	3,000		...		1880-81.
		Dacca Collegiate School ...	...	...		...		1883-84.
		Dacca Madrassa ...	...	...		...		Built in 1880-81
		Burrisal School	...	...		...		Built in 1881-82
		„ Vernacular School ...	...	...		.		1881-82.
		Furreedpore School ...	...	...		..		1881-82.
		Bhola „	...	...		...		1881-82.
		Mymensingh „	...	...		...		1881-82.
		„ (Hardinge School)...	...	...		...		1883-84.
					3,000		...	
	Chittagong	Comillah School	...	...		...		1882-83.
		Chittagong Normal School	...	..		...		1883-84
		Chittagong High „ ...	...	...		...		1883-84.
		Chittagong Madrassa ...	...	...		...		1883-84.
		Noakholly School	...	...		...		1882-83.
					...		...	
	Patna ...	Patna College	...	6,000		...		1880-81.
		Gya School	...	...		...		1881-82.
		Arrah School	...	1,400		...		1880-81.
		Motiharee „	...	...		...		1881-82.
		Chupra „	...	...		...		Re-constructed in 1884-85
		Mozufferpore Zillah School ...	...	500		...		1880-81.
		„ Training „ ...	...	100		...		1880-81.
					8,000		...	
	Bhágalpur	Monghyr School	...	...		...		1881-82.
		Bhágalpur „	...	...		...		1881-82.
		Deoghur „	...	...		...		1882-83.
		Purneah „	...	...		...		1881-82.
		„ (Mirza Hussain's Aided School)	...	...		...		1881-82.
		Maldah School	...	1,000		...		1880-81.
					1,000		...	
	Chota Nagpore.	Hazáribágh School	..	500		...		1880-81.
		Ranchee „	...	..		...		1882-83.
		Purulia „	...	...		...		1881-82.
		Chybassa „	...	...		...		1881-82.
					500		...	
	Orissa ...	Balasore School	...	1,500		...		1880-81.
		Balasore Normal School	...	500		...		1880-81.
		Pooree School	...	...		...		1882-83.
		Cuttack College ...	...	...		...		1883-84.
		Cuttack Normal School ..	...	2,000		...		1880-81.
		Cuttack Office of Joint-Inspector	...	...		...		Built in 1882-83
					4,000		..	
		Carried over ...	...	...	3,60,000	...	1,21,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,60,000	...	1,21,000	
Government Colleges and Schools—*concluded.*	...	Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Division ...	500	...		800		
		Presidency " ...	500	...		700		
		Rajshahye " ...	1,000	...		1,500		
		Dacca " ...	1,000	...		1,500		
		Chittagong " ...	300	...		400		
		Patna " ...	300	...		1,000		
		Bhágalpur " ...	500	...		600		
		Orissa " ...	400	...		1,000		
		Chota Nagpore " ...	500	...		500		
		Calcutta	1,500	...		2,000		
					6,500		10,000	
Hospitals and Dispensaries.	Calcutta	Medical College Hospital at Calcutta ...	...	...		1,000		1883-84.
		Campbell Hospital and Superintendent's and Apothecary's residences at Sealdah ...	...	...		200		1879-80 & 1880-81.
		Small-pox Hospital at ditto ...	...	...		200		1882-83.
		Deputy Superintendent's quarters at ditto	...	...		400		1883-84.
		Compound roads of Campbell Hosptal at ditto	...	...		200		1883-84.
		General Hospital at Dhallanda ...	...	4,000		4,000		Partly every year.
					4,000		6,000	
	Rajshahye	Police Hospital at Darjeeling ...	...	...		...		Built in 1881-82.
		European Hospital at ditto ...	...	...		...		1883-84.
		Dispensary and dead-house at Siliguri	...	...		...		Built in 1882-83.
					...		...	
	Bhágalpur	Temporary accommodation for Medical Officers at Doomka ...	...	...		...		1882-83.
					...		...	
	Orissa ...	General Hospital at Cuttack ...	...	4,000		...		1879-80.
		Pilgrim Hospital at Pooree ...	...	...		...		1882-83.
		Ditto at Bhuddruck	...	500		..		1880-81.
					4,500		...	
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Burdwan Division ...	...	...		100		
		Rajshahye " ...	500	...		200		
		Dacca " ...	...	...		100		
		Chittagong " ...	...	...		100		
		Patna " ...	...	...		400		
		Bhágalpur " ...	100	...		200		
		Orissa " ...	700	...		500		
		Chota Nagpore " ...	.	...		100		
		Calcutta	700	...		...		
					2 000		1,700	
		Carried over ...	...	...	3,77,000	...	1,38,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total	Estimate, 1884-85 Amount	Estimate, 1884-85 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,77,000	...	1,38,700	
Lock-Hospitals.	Calcutta...	Lock-hospital at Sealdah ...	...	...		...		1879-80.
		Lock-hospital at Alipore ...	...	...		...		Never done.
		Resident Medical Officer's quarters at ditto	...	...		...		Ditto.
					...		...	
		Ordinary repairs to Lock-hospitals	...	...		500		
					...		500	
Medical Colleges and School.	Calcutta .	Medical College at Calcutta ...	...	...				1881-82.
		Principal's quarters attached to ditto	...	2,000				1880-81.
		Students' ditto ditto ...	...	..				1880-81.
		Campbell Medical School at Sealdah	...	...		1,000		1880-81.
		New Lecture Theatre attached to ditto	...	...				1882-83.
		No. 1 ditto ditto ...	..	...				1882-83.
					2,000		1,000	
	Dacca ...	Medical School at Dacca ...	...	...		100		1881-82.
					...		100	
	Patna ...	Temple Medical School at Bankipore	...	...		100		1883-84.
					...		100	
		Ordinary repairs to Medical Colleges and Schools in—						
		Calcutta	900	...		...		
		Patna Division	100	..		...		
					1,000		...	
Lunatic Asylums.	Calcutta ..	Lunatic Asylums at—						
		Dhallanda	...	...		250		Partly in 1883-84
		Bhowanipore (European) ...	...	...		250		Partly in 1881-82.
					...		500	
	Presidency	Berhampore	...	...		100		1883-84.
		Mayadapur	...	...				1881-82.
					...		100	
	Dacca ..	Dacca	...	4,000		500		1880-81.
					4,000		500	
	Patna ...	Bankipore	.	...		100		1882-83.
					...		100	
	Chota Nagpore.	Hazáribágh	.	...		100		
					...		100	
	Orissa ...	Cuttack	...	...		100		1883-84.
					...		100	
		Ordinary repairs to Lunatic Asylums at—						
		Patna Division ...	100	...		...		
		Chota Nagpore „ ...	100	...		...		
		Orissa „ ...	100	...		...		
		Calcutta	700	...		...		
					1,000		...	
		Carried over ...	...	...	3,85,000	...	1,41,800	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,85,000	...	1,41,800	
Miscellaneous Buildings.	Calcutta...	Government Workhouse for vagrants in Amherst Street ...	...	...		100		1882-83.
		Semaphore Tower at Barrackpore	...	...		100		1880-81.
		" at Paikpara ...	...	...				1880-81.
		" at Sookchur ...	...	...				1880-81.
		" at Belghurriah	...	...				1880-81.
		" at Boorool ...	...	...				1882-83.
		Buildings and works on the Maidan—						
		Balustrade	...	...		1,000		1881-82.
		Towers, pillars, and monuments	...	...		...		1882-83.
		Maintenance of block at Akra ..	...	...		200		1881-82.
		Meteorological Observatory at Alipore	...	...		100		1881-82.
					...		1,500	
	Presidency	Amir Ally's house at Moorshedabad	...	3,000		400		1880-81.
					3,000		400	
	Burdwan	Botanical Gardens at Seebpore	...	...		500		1883-84.
		Pucca Ghât at Hooghly ...	...	...				1881-82.
		Juggul Addy's Ghât at Serampore	...	...				1882-83.
		Flag-staff Ghât at ditto ...	...	...				1882-83.
		Agency Building at Contai ...	...	...		100		Not stated.
					...		600	
	Rajshahye	Curator's quarters and approach road to Botanical Gardens at Darjeeling	...	...		1,000		1882-83.
		Conservatory in the Lloyd's Botanical Gardens at ditto ...	...	...				1882-83.
		Draftsmen's quarters, No. 11A, (now Dow Hill School Hospital) at Dow Hill	...	...				Not stated.
		Subordinates' quarters (now Dow Hill School Dhobee's house) at ditto	...	...				
		Approach roads at ditto ...	...	...				
		Cantonment buildings at Julpigoree	...	...		...		Brought on books in 1883-84.
		Manager's office at Joypur in Bogra district	...	...		...		Purchased in 1884-85.
					...		1,000	
	Bhágalpur	Fort bridges (three) at Monghyr	...	...		...		1881-82.
					...		...	
		Carried over ...	...	...	3,88,000	...	1,45,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,88,000	...	1,45,300	
Miscellaneous Buildings—*concluded.*	Patna ...	Cavarly barracks at Bankipore ...	...	...		100		1882-83.
		Infantry „ at „ ..	...	...		200		1882-83.
		Nepal frontier boundary pillars	...	...		...		1882-83.
		Stud buildings, &c., at Poosah ...	...	...		400		1881-82.
		Model farm-house at Arrah ...	...	...		200		1881-82.
		Fort buildings at Buxar ...	...	...		100		1881-82.
		Stud „ at „ ...	...	...		...		1879-80.
					...		1,000	
		Ordinary repairs to Miscellaneous Buildings—						
		Rajshahye Division ...	3,000	...		...		
		Burdwan „ ...	...			...		
		Patna „ ...	1,000	...		...		
		Calcutta	1,000	...		...		
					5,000		...	
Public Works Buildings.	Calcutta...	Public Works Store-yard at Cooly Bazar	...	...		...		Not known.
		Public Works buildings at Tolly's Nullah	...	...		...		Ditto.
					...		...	
	Presidency	Inspection Bungalow for the use of Public Works Department Officers at Khoolna ...	...	...		...		Temporary. Built in 1883.
		Executive Engineer's godown at Berhampore	...	...		...		1881-82.
		Ditto ditto at Kishnaghur	...	...		...		Thorough repairs partly done 1884-85.
					...		...	
	Burdwan	New Workshop buildings, with roads and paths, &c., at Seebpore	...	...		...		Built in 1879-80.
		Superintendent's quarters and out-offices at ditto ...	...	...		...		1879-80.
		Sluices at ditto	...	..		...		Built in 1879-80.
		Overseer's bungalow at Barákar	...	...		...		1881-82.
		Engineer's godown at Burdwan	...	..		...		1881-82.
					...		...	
	Rajshahye	Store-godown at Bauleah ...	...	...		...		Temporary building.
		Ditto at Pubna ...	...	...		...		Ditto.
		Ditto at Bogra ...	...	...		...		Ditto.
		Ditto at Dinagepore ...	...	...		...		1881-82.
		Ditto at Julpigoree ...	...	...		...		Brought books 1883-84.
		Ditto at Rungpore ...	...	...		...		1881-82.
		Workshop and godown at Darjeeling, No. 1	...	...		...		Built in 1879-80.
		Ditto ditto, No. 2 ...	...	...		...		Ditto in 1880-81.
		Inspection Bungalow for the use of Public Works Department Officers at Siliguri ...	...	...		...		Not stated.
					...		...	
		Carried over ...	...	...	3,93,000	...	1,46,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86. Ordinary.	Estimate, 1885-86. Quadrennial.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*concld.*						
		Brought forward ...	...	...	3,93,000	...	1,46,300	
Public Works Buildings—*continued.*	Dacca ...	Store-godown at Mymensingh ...	...	...		...		Not stated.
		Ditto at Dacca ...	...	...		...		
		Ditto at Furreedpore .	...	...		...		
		Inspection Bungalow for the use of Public Works Department Officers at Furreedpore ...	...	...		...		
		Ditto ditto at Goalundo	...	...		..		
		Ditto ditto at Burrisal	...	...		...		
		Godown for river works at Mymensingh	...	...		...		1879-80.
					...		...	
	Chittagong	Store-godown at Comillah ...	...	...		...		Temporary buildings.
		Ditto at Chittagong ...	...	...		...		
		Ditto at Noakholly ...	...	...		...		
					...		...	
	Patna ...	Store-godown at Bankipore ...	..	...		...		1880-81.
		Ditto at Gya ...	...	...		...		1880-81.
		Ditto at Arrah ...	...	...		...		1884-85.
		Ditto at Buxar ...	...	...		...		1880-81.
		Overseer's bungalow at Mozufferpore	...	500		...		1880-81.
					500		...	
	Bhágalpur	Store godown at Monghyr ...	...	...		...		Not stated.
		Ditto at Bhágalpur ...	...	...		...		1881-82.
		Ditto at Purneah ...	...	...		...		1882-83.
					...		...	
	Chota Nagpore.	Ditto at Hazáribágh ...	...	...		...		1880-81.
		Ditto at Giridíh ...	...	...		...		1880-81.
		Ditto at Purulia ...	...	...		...		1880-81.
		Ditto at Ranchee ...	...	...		...		Built in 1883-84.
					...		...	
	Orissa ...	Public Works buildings at Cuttack	...	1,500		...		Partly in 1882-83.
					1,500		...	
		Ordinary repairs to Public Works Buildings in the—						
		Burdwan Division ...	200	...		500		
		Presidency " ...	200	..		200		
		Rajshahye " ...	2,000	...		500		
		Dacca " ...	800	...		800		
		Chittagong " ...	200	...		200		
		Patna " ...	200	...		200		
		Bhágalpur " ...	200	...		200		
		Orissa " ...	...	...		200		
		Chota Nagpore " ...	200	...		300		
		Calcutta	1,000	...		600		
					5,000		3,700	
		Total Civil Buildings. Provincial Funds	...	...	4,00,000	...	1,50,000	
		Total Civil Buildings. Contributions ...	...	...	...	...	...	
		Total ...	..	...	4,00,000	...	1,50,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,768 *feet*—				
	Calcutta to Palta Ghât (14½ *miles*)—				
	Collecting metal	8,000		6,000	
	Spreading and consolidating ...	2,500		2,000	
	Maintenance	3,000		1,500	
	Bridges and drains	250		250	
	Planting and maintaining trees ...	1,250		250	
			15,000		10,000
	Palta Ghât crossing to Pandooah, 17th mile to 42nd mile (25 *miles*)—				
	Collecting metal	15,000		8,000	
	Spreading and consolidating ...	2,200		2,000	
	Maintenance	1,700		1,500	
	Bridges and culverts	1,000		250	
	Bungalow (1)	...		100	
	Planting and maintaining trees ...	100		150	
			20,000		12,000
	Pandooah to Bood-Bood, 42nd mile to 96th mile (54 *miles*)—				
	Collecting metal	29,000		5,000	
	Spreading and consolidating ...	6,000		5,000	
	Maintenance	1,800		3,500	
	Bridges and culverts	2,500		1,000	
	Bungalows (2)	500		500	
	Planting and maintaining trees ...	200		...	
			40,000		15,000
	Bood-Bood to Barákar, 96th mile to 149th mile (53 *miles*)—				
	Collecting metal	14,000		10,000	
	Spreading and consolidating ..	7,500		5,500	
	Maintenance	2,800		2,000	
	Bridges and culverts	2,000		500	
	Bungalows (2) ...	500		200	
	Barákar bridge, with approaches ...	3,000		3,800	
	Toll-house and out-offices ...	200		...	
	Planting and maintaining trees ...	...		...	
			30,000		22,000
	Barákar to Bagodar, 150th mile to 215th mile (65 *miles*)—				
	Collecting metal	10,000		4,000	
	Spreading and consolidating ...	4,500		2,000	
	Maintenance	5,000		3,000	
	Bridges and culverts	1,000		500	
	Bungalows and cooly huts ...	1,000		500	
	Planting and maintaining trees ...	500		..	
			22,000		10,000
	Carried over ...	...	1,27,000	...	69,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs	Rs.
	Brought forward ..	...	1,27,000	...	69,000
Metalled and bridged roads —*continued.*	*Grand Trunk Road, &c.*—concluded.				
	Bagodar to Bhullua Chuttur, 216th mile to 268th mile (53 miles)—				
	Collecting metal	5,000		3,000	
	Spreading and consolidating ..	4,000		2,000	
	Maintenance	4,000		2,000	
	Bridges and drains	500		500	
	Bungalows, &c. (7)	1,000		500	
	Planting and maintaining trees ...	500		...	
			15,000		8,000
	Bhullua Chuttur to Baroon-on-Sone, 268th mile to 335th mile (67 miles)—				
	Collecting metal	12,000		4,000	
	Spreading and consolidating ...	3,000		2,500	
	Maintenance	4,500		2,500	
	Bridges and drains	2,000		1,500	
	Bungalows	2,000		500	
	Planting and maintaining trees ...	500		...	
			24,000		11,000
	Sone to Karamnasa, 335th mile to 391st mile (56 miles)—				
	Collecting metal	12,000		5,000	
	Spreading and consolidating ...	3,000		2,000	
	Maintenance	2,000		2,000	
	Bridges and drains	7,600		500	
	Bungalows	1,400		500	
	Planting and maintaining trees ...	500		...	
	Maintaining the Sone causeway ...	10,000		5,000	
			36,500		15,000
	Old Grand Trunk Road (12¾ miles) with an average width of 36 feet, of which 12 feet are metalled, and with 28 bridges and culverts of an aggregate waterway of 361 feet—				
	Bally Khal to 20th mile-post at Gyretty Ferry (12¾ miles)—				
	Collecting metal	8,200		4,000	
	Spreading and consolidating ...	500		500	
	Maintenance	1,200		1,000	
	Bridges and culverts	100		500	
	Planting and maintaining trees ...	..		...	
			10,000		6,000
	Carried over ...	...	2,12,500	...	1,09,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
	Communications—*continued.*				
	Brought forward ...	...	2,12,500	...	1,09,000
Metaled and bridged roads —*continued.*	*Patna and Gya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	1st mile to Railway crossing, 1½ *miles*—				
	Collecting metal	1,600		1,000	
	Spreading and consolidating ...	400		200	
	Maintenance	200		150	
	Bridges and drains	100		50	
	Bungalows	100		100	
	Planting and maintaining trees ...	100		...	
			2,500		1,500
	Dinapore to Khagoul Railway Station Road (3½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 8 *bridges and culverts of an aggregate waterway of* 334 *feet*—				
	Collecting metal	5,500		4,000	
	Spreading and consolidating ...	1,000		800	
	Maintenance	200		200	
	Bridges and drains	100		300	
	Planting and maintaining trees ...	200		200	
			7,000		5,500
	Dinapore and Bankipore metalled road (6½ *miles*), *with an average width of* 42 *feet, of which* 14 *feet are metalled, and with* 24 *bridges and culverts of an aggregate waterway of* 205 *feet*—				
	Collecting metal	5,500		6,000	
	Spreading and consolidating ...	1,500		500	
	Maintenance	300		200	
	Bridges and drains	600		300	
	Planting and maintaining trees ...	100		...	
			8,000		7,000
	Midnapore and Raneegunge Road (97 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	Raneegunge to Damoodur River (3 *miles*)—				
	Collecting metal	1,300		500	
	Spreading and consolidating	500		200	
	Maintenance	100		200	
	Bridges and culverts	100		100	
	Planting and maintaining trees ...	...		...	
			2,000		1,000
	Carried over ...	...	2,32,000	...	1,24,000

* Made over to State Railway and District Road Cess Committees, with the exception of the portion provided for above.

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,32,000	...	1,24,000
Metalled and bridged roads —*continued.*	*Midnapore & Raneegunge Road*—concluded.				
	Damoodur to Kurkasole (58 *miles*)—				
	Collecting metal	5,000		†1,500	
	Spreading and consolidating ...	3,000		†500	
	Maintenance	2,000		†2,000	
	Bridges and culverts	1,000		†600	
	Bungalows (4)	800		400	
	Planting and maintaining trees ...	200		...	
			12,000		5,000
	Bishanpore Loop-line (4 *miles*)—				
	Collecting metal	1,400		* ..	
	Spreading and consolidating ...	500		* ..	
	Maintenance	100		*...	
	Bridges and culverts	...		*...	
	Planting trees	...		...	
			2,000		...
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	*3,500		* 1,500	
	Spreading and consolidating ...	1,500		500	
	Maintenance	1,500		1,000	
	Bridges and drains (78) ...	800		800	
	Bungalows (2)	200		200	
	Planting and maintaining trees ...	500		...	
			8,000		4,000
	Lithuria Road from Sitarámpur to Lithuria (6 *miles*), *with an average width of* 20 *feet, of which* 8 *to* 12 *feet are metalled, with* 6 *culverts of an aggregate waterway of* 13 *feet*—				
	Grand Trunk Road to Damoodur River— ($3\frac{1}{7}$ *miles*)				
	Collecting metal ...	1,600		1,200	
	Spreading and consolidating ...	1,000		500	
	Maintenance	200		300	
	Bridges and culverts	100		...	
	Bungalow	...		...	
	Planting and maintaining trees ...	100		..	
			3,000		2,000
	Orissa Trunk Road ($321\frac{1}{2}$ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	Calcutta to Alchcepore (14 *miles*)—				
	Collecting metal	10,000		7,000	
	Spreading and consolidating ...	1,200		700	
	Maintenance ...	1,000		800	
	Bridges and drains	500		...	
	Planting and maintaining trees ...	300		...	
			13,000		8,500
	Carried over ...	...	2,70,000	...	1,43,500

* Included in †.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs	Rs.
	Brought forward ...	...	2,70,000	...	1,43,500
Metalled and bridged roads —*continued.*	*Orissa Trunk Road*—concluded.				
	Oolaberiah to Koila (15 *miles*)—				
	Collecting metal	...		500	
	Spreading and consolidating ...	500		300	
	Maintenance	1,400		1,000	
	Bridges and drains	800		200	
	Bungalows	...		...	
	Planting and maintaining trees ...	300		...	
			3,000		2,000
	Koila to Chundinabazar (77 *miles*)—				
	Collecting metal	22,800		5,000	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance	3,000		3,000	
	Bridges and drains	2,000		1,500	
	Bungalows	1,200		500	
	Planting and maintaining trees ...	1,000		...	
			32,000		12,000
	Chundinabazar to Salandi River (78 *miles*)—				
	Collecting metal	35,000		5,000	
	Spreading and consolidating ...	6,000		3,000	
	Maintenance	4,000		5,000	
	Bridges and drains	3,000		3,000	
	Bungalows	2,000		1,500	
	Planting and maintaining trees ...	...		...	
			50,000		17,500
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	6,500		3,000	
	Spreading and consolidating ...	1,500		1,000	
	Maintenance	500		500	
	Bridges and drains	1,000		1,000	
	Bungalows	500		500	
	Planting and maintaining trees ...	..		...	
			10,000		6,000
	Byturni to Mahánadi at Cuttack (45 *miles*)—				
	Collecting metal	7,000		2,000	
	Spreading and consolidating ..	4,000		1,000	
	Maintenance	3,000		2,000	
	Bridges and drains	1,000		500	
	Bungalows (5)	1,000		500	
	Planting and maintaining trees ...	...		...	
			16,000		6,000
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal	15,000		8,000	
	Spreading and consolidating ...	4,000		3,000	
	Maintenance	4,000		4,000	
	Bridges and drains	3,000		2,500	
	Bungalows (7)	2,000		500	
	Planting and maintaining trees ...	1,000		...	
			29,000		18,000
	Carried over ...	...	4,10,000	...	2,05,000

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,10,000	...	2,05,000
Metalled and bridged roads—*continued.*	*Cuttack and Pooree Road* (52 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 45 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	20,000		10,000	
	Spreading and consolidating ...	3,500		3,000	
	Maintenance	2,500		3,000	
	Bridges and drains	5,000		2,500	
	Bungalows (6)	3,000		1,500	
	Planting and maintaining trees ...	2,000		...	
			36,000		20,000
	Pilgrim Road (8¾ *miles*), *with an average width of* 18½ *feet, of which* 12 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet*—				
	1st Section from Noontikri bridge to north bank of Mahánadi (3½ *miles*)—				
	Collecting metal	1,000		800	
	Spreading and consolidating ...	400		300	
	Maintenance	600		400	
			2,000		1,500
	2nd Section (5 *miles*)—				
	Collecting metal	1,600		1,000	
	Spreading and consolidating ...	400		400	
	Maintenance	400		500	
	Bridges and drains	300		100	
	Planting trees	300		...	
			3,000		2,000
	Ganges and Darjeeling Road from Caragolah to Siliguri (124 *miles*) *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	Caragolah to Titalyah (106 *miles*)—				
	Collecting metal	20,500		10,000	
	Spreading and consolidating ...	2,500		3,000	
	Maintenance	6,000		5,500	
	Masonry bridges and drains ...	500		300	
	Timber bridges	2,000		1,000	
	Iron ditto	1,500		700	
	Inspection bungalows (12) ...	1 500		1,500	
	Planting and maintaining trees ...	500		...	
			35,000		22,000
	Titalyah to 122*nd mile* (16 *miles*)—				
	Collecting metal	2,000		5,000	
	Spreading new coating	...		1,500	
	Maintenance	1.500		1,000	
	Masonry bridges and drains ...	500		500	
	Timber bridges	4,700		200	
	Inspection bungalows (2) ...	200		300	
	Planting and maintaining trees ...	100		...	
			9,000		8,500
	Carried over ...	...	4,95,000	...	2,59,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,95,000	...	2,59,000
Metalled and bridged roads —*continued.*	*Ganges and Darjeeling Road from Caragolah to Siliguri*—concluded.				
	123rd, 124th, and part of the 125th mile—				
	Maintenance	800		800	
	Inspection bungalow (1) ...	200		200	
			1,000		1,000
	Siliguri Station Road (4,000 *feet*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with one bridge of a waterway of* 40 *feet*—				
	Maintenance	500		700	
	Special repairs	500		300	
			1,000		1,000
	Road from Kurseong to Mátigara viâ *Punkabari* (18 *miles*), *with an average width of feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	Maintenance	6,000		4,000	
	Bridges	4,000		2,000	
	Travellers' sheds (3)	1,000		1,000	
	Special repairs	1,000		500	
			12,000		7,500
	Road from Mátigara to Darjeeling Hill Cart Road (2 *miles*), *with an average width of* 20 *feet, of which* 10 *feet are metalled, and with* 10 *bridges and culverts of an aggregate waterway of* 673 *feet*—				
	Maintenance	500		300	
	Bridges	500		200	
			1,000		500
	Darjeeling Hill Cart Road (49 *miles*), *with an average width of* 22 *feet, of which* 16 *feet are metalled, and with* 538 *bridges and culverts of an aggregate waterway of* 5,279 *feet*—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, including 15 per cent. for supervision	70,000		70,000	
	Reserve for special repairs ...	80,000		80,000	
			1,50,000		1,50,000
	Terai Road (8 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Raising earthen sides	...		...	
			...		...
	Carried over ...	...	6,60,000	...	4,19,000

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs	Rs.	Rs.	Rs.
	Brought forward ...	...	6,60,000	...	4,19,000
Metalled and bridged roads —*continued.*	*Darjeeling Hill Cart Road*—concluded.				
	Lower Section (21 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Halting shed (1)	...		...	
	Inspection bungalows (2) ...	...		...	
	Special repairs—Repairing revetments and breast-walls	...		...	
			...		...
	Upper Section (20 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		2,500	
	Bridges	...		...	
	Halting sheds (3)	...		...	
	Inspection bungalows (2) ...	...		500	
	Special repairs—Repairing revetments and breast-walls	...		...	
			...		3,000
	Road leading to Lloyd's Botanical Gardens at Darjeeling (900 *feet*), *with an average width of* 10 *feet, of which* 8 *feet are metalled, and with one culvert of a waterway of* 5 *feet*—				
	Maintenance	...		300	
	Special repairs	...		200	
			...		500
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of* 25 *feet, of which* 12 *feet are metalled, and with* 4 *culverts of an aggregate waterway of* 16 *feet*—				
	Maintenance	200		300	
	Special repairs	300		200	
			500		500
	Calcutta Maidan Roads (12 *miles*), *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet*—				
	Collecting metal	30,000		24,000	
	Spreading and consolidating ...	5,000		4,000	
	Maintenance ...	40,000		30,000	
	Repairs to Secretary's and other walks	1,500		1,500	
			76,500		59,500
	Carried over ...	...	7,37,000	...	4,82,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86. Amount.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,37,000	...	4,82,500
Metalled and bridged roads —*continued.*	*Calcutta Strand Road from Chandpal Ghât to Hastings Bridge* (1¾ *miles*), *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 26 *feet*—				
	Collecting metal	8,000		5,500	
	Spreading and consolidating ...	1,500		1,000	
	Maintenance	10,000		8,000	
	Repairs to railings along the road ...	500		500	
			20,000		15,000
	Road from Calcutta to Diamond Harbour (27½ *miles*), *with an average width of* 30 *feet, of which* 14 *feet are metalled, and with* 17 *bridges and culverts of an aggregate waterway of* 127½ *feet*—				
	Collecting metal	16,500		15,000	
	Spreading and consolidating ...	4,000		2,500	
	Maintenance	3,000		2,000	
	Bridges and drains	3,000		700	
	Bungalows	100		300	
	Planting and maintaining trees ...	400		...	
			27,000		20,500
	Cossipore and Dum-Dum Road (3 *miles*), *with an average width of* 30 *feet, of which* 16 *feet are metalled, and with* 10 *bridges and culverts of an aggregate waterway of* 55 *feet*—				
	Collecting metal	1,300		750	
	Spreading and consolidating ...	...		150	
	Maintenance	300		400	
	Bridges and culverts	200		200	
	Planting and maintaining trees ...	200		...	
			2,000		1,500
	Calcutta and Jessore Road (74 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 132 *bridges and culverts of an aggregate waterway of* 2,006 *feet*—				
	3¾*th mile to Baraset,* 16*th mile* (12¼ *miles*)—				
	Collecting metal	18,000		5,000	
	Spreading and consolidating ...	1,800		1,000	
	Maintenance	1,200		2,500	
	Bridges and drains	500		800	
	Bungalow (1)	200		200	
	Planting and maintaining trees ...	300		...	
			22,000		9,500
	Baraset to 31*st mile* (15 *miles*)—				
	Collecting metal	7,000		5,000	
	Spreading and consolidating ...	1,500		1,000	
	Maintenance	800		3,000	
	Bridges and culverts	500		300	
	Bungalow (1)	100		200	
	Planting and maintaining trees ...	100		...	
			10,000		9,500
	Carried over ...	...	8,18,000	...	5,38,500

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86. Amount.	Estimate, 1885-86. Total.	Estimate, 1884-85. Amount.	Estimate, 1884-85. Total.
	Communications—*continued.*	Rs.	Rs	Rs.	Rs.
	Brought forward ...	...	8,18,000	...	5,38,500
Metalled and bridged roads —*continued.*	*Calcutta and Jessore Road*—concluded.				
	31*st mile-post to Bongong* (17 *miles*), *being kutcha road*—				
	Maintenance	1,000		700	
	Bridges and culverts	400		300	
	Planting and maintaining trees ...	100		...	
			1,500		1,000
	Bongong to Jádabpur (12 *miles*)—				
	Collecting metal	3,100		2,000	
	Spreading and consolidating ...	300		500	
	Maintenance	800		1,000	
	Bridges and culverts	500		300	
	Bungalow (1) ...	100		200	
	Planting and maintaining trees ...	200		...	
			5,000		4,000
	Jádabpur to Jessore (14 *miles*)—				
	Collecting metal	5,500		2,000	
	Spreading and consolidating ...	1,000		500	
	Maintenance	1,000		1,000	
	Bridges and culverts	500		300	
	Planting and maintaining trees ...	...		200	
			8,000		4,000
	Burhee to Hazáribágh (23 *miles*), *with a width varying from* 16 *to* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts*—				
	Collecting metal	2,000		1,500	
	Spreading and consolidating ...	2,000		500	
	Maintenance	500		1,000	
	Bridges and drains	300		300	
	Bungalows	100		200	
	Planting and maintaining trees ...	100		...	
			5,000		3,500
	Hazáribágh to Ramgurh Road (28 *miles*), *of which* 16 *miles are metalled and* 12 *unmetalled with a width varying from* 16 *to* 20 *feet, of which* 8 *feet are metalled, and with about* 57 *bridges and culverts*—				
	Collecting metal ...	2,500		...	
	Spreading and consolidating ...	1,000		...	
	Maintenance	2,000		2,000	
	Bridges and drains	500		500	
	Bungalows and huts, &c. ...	300		300	
	Planting and maintaining trees ...	200		200	
			6,500		3,000
	Hazáribágh and Bagodar Road (33 *miles*), *with an average width of* 21 *feet, of which* 8 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	3,500		2,000	
	Spreading and consolidating ...	2,400		1,000	
	Maintenance	1,500		1,000	
	Bridges and drains	300		300	
	Bungalows	200		200	
	Planting and maintaining trees ...	100		...	
			8,000		4,500
	Carried over ...	...	8,52,000	...	5,58,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	8,52,000	.....	5,58,500
Metalled and bridged roads —*continued.*	*Giridih and Doomree Road* (26 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridih to Grand Trunk Road (26 *miles*)—				
	Collecting metal	3,800		2,000	
	Spreading and consolidating ...	1,800		1,000	
	Maintenance	1,500		1,000	
	Bridges and drains	500		500	
	Inspection bungalows, &c. ...	200		500	
	Planting and maintaining trees ...	200		...	
			8,000		5,000
	Barákar and Purulia Road (46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damoodur (4 *miles*)—				
	Collecting metal	5,000		5,000	
	Spreading and consolidating ...	1,700		1,500	
	Maintenance	200		300	
	Bridges and culverts	100		200	
	Planting and maintaining trees ...	...		...	
			7,000		7,000
	1*st Section* (17 *miles*)—				
	Collecting metal	2,600		1,500	
	Spreading and consolidating ...	1,000		500	
	Maintenance	700		1,000	
	Bridges and drains	300		300	
	Bungalows	300		200	
	Planting and maintaining trees ...	100		...	
			5,000		3,500
	2*nd Section* (25 *miles*)—				
	Collecting metal	3,000		1,000	
	Spreading and consolidating ...	1,000		500	
	Maintenance	2,000		1,000	
	Bridges and drains	500		300	
	Bungalows	200		200	
	Planting and maintaining trees ...	300		...	
			7,000		3,000
	Churra and Amundi Road (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of a aggregate waterway of* 50 *feet*—				
	Collecting metal	400		300	
	Spreading and consolidating ...	...		200	
	Maintenance	400		400	
	Bridges and drains	100		100	
	Planting and maintaining trees ...	100		...	
			1,000		1,000
	Carried over ..	.....	8,80,000	.....	5,78,000

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	8,80,000	.....	5,78,000
Metalled and bridged roads —*concluded.*	*Madhubun Branch Road* (3 *miles*)—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	.....		.....	
	Maintenance	200		200	
			200		200
	Pareshnath Hill Road (6¾ *miles*)—				
	Maintenance	600		400	
			600		400
	Ranchee and Purulia Road—				
	Subarnrekha to Purulia (35 *miles*)—				
	Collecting metal	5,000		500	
	Spreading and consolidating ...	1,500		.....	
	Maintenance	2,800		2,000	
	Bridges and drains	500		300	
	Bungalows	200		200	
	Plainting and maintaining trees ...	200		.....	
			10,200		3,000
Raised and bridged and unmetall e d roads.	*Buti to Subarnrekha River* (33 *miles*)—				
	Maintenance	4,000		2,000	
	Bridges and drains	600		600	
	Bungalows	400		400	
			5,000		3,000
	Ranchee and Ramghur Road (28½ *miles*)—				
	Maintenance	2,500		2,000	
	Bridges and drains	600		600	
	Bungalows	600		400	
	Planting and maintaining trees ...	300		.....	
			4,000		3,000
	Lake Road at Hazáribágh (6 *miles*)—				
	Maintenance	1,000		900	
			1,000		900
	Cuttack and Sonepore Road, from Cattack viâ *Sonepore, to the Central Provinces* (130 *miles*)—				
	Maintenance	11,500		8,000	
	Bungalows (14)	2,500		2,000	
			14,000		10,000
	Cuttack and Sumbulpore Road, from Cuttack viâ *Angul, to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	6,000		4,000	
	Bungalows (7)	1,000		1,000	
			7,000		5,000
	Chittagong Trunk Road, from the Megna River to Chittagong (123 *miles*)—				
	Dáudkandi on the Megna to Fenny River (78 *miles*)—				
	Maintenance	5,000		4,000	
	Bridges and drains	1,500		1,000	
	Bungalows	1,500		1,000	
			8,000		6,000
	Carried over ...	.....	9,30 000	.....	6,09,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*contd.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,30,000	...	6,09,500
Raised and bridged and unmetalled roads—*continued.*	*Chittagong Trunk Road*—concluded.				
	Fenny River to Chittagong (45 *miles*)—				
	Maintenance	5,000		3,000	
	Bridges and drains	1,000		500	
	Bungalows	1,000		500	
			7,000		4,000
	Road from Titalyah to Julpigoree, and thence to Cooch Behar Frontier (85 *miles*)—				
	Titalyah to Julpigoree (27 *miles*)—				
	Maintenance	1,500		1,000	
	Bridges	1,500		1,500	
			3,000		2,500
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	1,000		500	
	Bridges	1,000		...	
			2,000		500
	Teesta and Dhubri Road (1*st portion*)—				
	Maintenance	500		500	
	Bridges	800		300	
	Inspection bungalows	200		200	
			1,500		1,000
	Road from Darjeeling to Sevoke—Darjeeling to Teesta Bridge via Rungeet, exclusive of the portion lying within the Darjeeling Municipality (17—3¼ = 13¾ *miles*)—				
	Maintenance	2,500		2,500	
	Bridges	1,500		500	
	Special repairs—repairs to revetments and breast-walls	1,000		3,000	
			5,000		6,000
	Short cuts on new Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
	Special repairs	500		...	
			1,500		1,000
	Road from Jore Bungalow to Teesta via Peshok (18 *miles*)—				
	Maintenance	3,500		2,500	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	1,500		2,100	
	Halting sheds (3)	200		100	
	Rest-house (1) and rustic-house (1)	300		300	
			6,000		5,500
	Carried over ...	...	9,56,000	...	6,30,000

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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,56,000	...	6,30,000
Raised and bridged and unmetalled roads—*concluded.*	*Road from Teesta to Sevoke and on to Siliguri*—				
	Maintenance	6,000		5,000	
	Bridges and culverts (72) ...	7,000		4,000	
	Special repairs	4,900		...	
	Inspection bungalows (2) ... } Rest-house (1) ... ... }	3,000		{ 500 ... }	
	Halting sheds (2)	100		...	
			21,000		9,500
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*)—				
	Maintenance	2,000		2,000	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	1,000		1,000	
	Bungalows	500		500	
			4,000		4,000
	Road from Naxalbaree to Gareedhura—				
	Maintenance	1,000		...	
			1,000		...
	Maintenance of the undermentioned Darjeeling Frontier Roads—				
	Road from the Teesta bridge to the Sikkim boundary at the Rishot river, being 23 miles	1,000		1,000	
	Road from Rishi to Jeyleh, being 40 miles	2,000		2,000	
	Thibet Road, near Dumsong, *viâ* Laba, to Julpigoree boundary at Bullabari, being 30 miles ...	1,500		1,500	
	North Nepal Road, from end of Goompahar Road to Philloot, being 37 miles	2,000		2,000	
			6,500		6,500
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Doomri	200		200	
	Bagodar	150		200	
	Sasseram	100		200	
	Dehree	150		200	
	Sherghotty	200		100	
	Baroon	200		100	
			1,000		1,000
	Ditto on the Patna and Gya Road at—				
	Jehanabad	200		150	
	Gya	200		150	
			400		300
	Ditto on Burhee to Hazáribágh Road at—				
	Hazáribágh	200		200	
			200		200
	Ditto on Giridíh and Doomri Road at—				
	Giridíh	400		300	
			400		300
	Ditto on Barákar and Purulia Road at—				
	Barákar (sanitarium)	1,000		700	
			1,000		700
	Carried over ...	...	9,91,500	...	6,52,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,91,500	...	6,52,500
Accommodation for travellers—*continued.*	Staging bungalows on Orissa Trunk Road at—				
	Oolaberiah	100		400	
	Midnapore	300		...	
	Jellasore	200		200	
	Barrickpore	500		500	
	Balasore	200		200	
	Cuttack	200		200	
			1,500		1,500
	Ditto on Cuttack and Pooree Road at—				
	Pooree	300		300	
			300		300
	Ditto on Ganges and Darjeeling Road at—				
	Caragolah	300		200	
	Purneah	300		200	
	Siliguri	400		100	
			1,000		500
	Ditto on the road from Kurseong to Siliguri *viâ* Punkabari at—				
	Punkabari	300		200	
			300		200
	Ditto on Darjeeling Hill Cart Road at—				
	Kurseong	300		200	
	Choonbatty	300		300	
			600		500
	Ditto on Calcutta and Jessore Road at—				
	Bongong	400		100	
	Jessore	600		200	
			1,000		300
	Ditto on Paresnath Hill Road at—				
	Paresnath Hill	400		200	
			400		200
	Ditto on Chittagong Trunk Road at—				
	Chittagong	1,300		200	
	Dáudkandi	700		100	
			2,000		300
	Carried over ...	...	9,98,600	...	6,56,300

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Items.	Estimate, 1885-86.		Estimate, 1884-85.	
		Amount.	Total.	Amount.	Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	9,98,600	...	6,56,300
Accommodation for travellers—*concluded.*	Staging bungalows at—				
	Madhupur	300	300	200	200
	Bhágalpur	400	400	200	200
	Kawnea	200	200	1,200	1,200
	Kurigram	200	200	100	100
	Julpigoree	200	200	100	100
	Náráyanganj	300	300	300	300
	Goalundo	...	...	200	200
	Hookitollah	400	400	1,400	1,400
	Reserve for special repairs	34,400	34,400	2,40,000	2,40,000
	Total Communications ...	...	10,35,000	...	9,00,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1885-86.			Estimate, 1884-85.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements.						
Harbour and Navigation.	Presidency	Maintaining the river bank within the precinct of Nawab Ali Kudr Bahadur's Palace at Moorshedabad	2,000	...	2,000	...	...	
	Orissa ...	Repairs to Cross Road at Chandbally						
		Ditto to Strand ditto at ditto ..						
		Ditto to revetment at ditto ...						
		Ditto to Marine residence at ditto						
		Ditto to Roads at Jumboo ...	2,000	...		2,000		Not stated.
		Ditto to Harbour buildings at Hookitollah.						
		Ditto to Refuge-house at ditto ...						
		Ditto to Boat channel at ditto ...						
		Ditto to Roads at ditto ...						
		Ditto to Dispensary at ditto ...			2,000		2,000	
Light-houses	.....	Ordinary repairs to Light-houses	...	...	...	500	500	
Miscellaneous	Calcutta...	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light	36,000	...	36,000	32,500	32,500	
		Total Mis. Pub. Impts. ...	...	...	40,000	...	35,000	

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Land Revenue Buildings.		Excise Buildings.	Stamps.	Customs Buildings.	Administration.			Museum Buildings.	Anti-	Law and Justice.			Ec
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.				Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.		Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Bishop's Lord Palace.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	10,000	500	100	.	400	...	...	...	...	...	...	1,100	25,500	...
Burdwan " ...	1,000	500	200	...	...	...	...	...	...	...	...	...	8,750	...
Rajshahye " ...	14,500	3,500	100	...	...	7,000	1,000	...	...	...	...	...	6,000	...
Dacca " ...	6,500	200	300	...	...	...	...	..	...	...	...	300	3,000	...
Chittagong " ...	10,500	5,800	...	...	100	...	...	..	...	...	...	...	2,500	...
Patna " ...	7,000	1,500	100	...	...	...	...	..	...	...	...	...	2,500	...
Bhágalpur " ...	9,000	3,000	...	...	...	...	...	...	...	...	...	100	1,250	...
Orissa " ...	4,500	3,500	500	...	...	..	...	...	...	...	...	...	3,500	...
Chota Nagpore " ...	2,500	500	...	...	...	...	...	...	...	...	...	...	3,000	...
Calcutta	11,000	...	700	500	500	17,500	12,000	500	1,000	...	3,000	500	1,000	500
Total ...	76,500	19,000	2,000	500	1,000	24,500	13,000	500	1,000	...	3,000	2,000	57,000	500

OF BENGAL.

VINCIAL BUDGET FOR 1885-86.

BUILDINGS.

CLESIASTICAL.		JAILS.						MEDICAL.								
Churches.	Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Miscellaneous or general.	Public Works Buildings.	Total for 1885-86.	Total for 1884-85.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
100	600	...	6,000	7,000	4,200	200	500	...	...	...	...	3,000	200	59,400	8,250	
1,800	900	1,000	7,500	500	2,000	700	3,500	...	...	...	...	...	200	28,550	19,950	
5,200	1,500	1,000	1,500	1,000	3,500	700	6,500	500	...	...	...	3,000	2,000	58,500	19,150	
1,300	600	1,000	1,000	1,000	5,300	800	4,000	...	...	...	4,000	...	800	29,500	12,500	
100	200	...	1,000	300	3,500	300	300	...	...	...	...	...	200	24,800	6,550	
2,400	700	10,000	9,500	3,000	3,500	700	8,300	...	...	100	100	1,000	700	51,100	14,850	
200	1,000	1,000	3,000	1,500	2,500	...	1,500	100	...	...	...	...	200	24,350	9,200	
200	400	...	3,000	700	2,500	...	4,400	5,200	...	...	100	...	1,500	30,000	7,500	
100	100	1,000	1,000	250	5,800	200	1,000	...	...	...	100	...	200	15,750	6,600	
5,600	...	...	5,000	750	700	...	7,000	4,700	...	2,900	700	1,000	1,000	78,050	45,450	
17,000	6,000	15,000	38,500	16,000	33,500	3,000	37,000	10,500	...	3,000	5,000	8,000	7,000	4,00,000	1,50,000	

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PROVINCIAL.
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNI

Name of Road.	Description of Road.	Length in Miles.	Total of Proposed Expenditure in the year.	Average Outlay per Mile.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	388½	2,02,500	521
Old Grand Trunk Road	Ditto ...	12¾	10,000	784
Patna Branch Road	Ditto ...	1½	2,500	1 666
Dinapore to Khagoul Railway Station	Ditto ...	3½	7,000	2,000
Ditto to Bankipore	Ditto ...	6½	8,000	1,308
Midnapore to Raneegungo	Ditto ...	97	24.000	247
Lithuria Road	Ditto ...	3¼	3,000	954
Orissa Trunk Road	Ditto ...	321½	1,53,000	475
Cuttack to Pooree	Ditto ...	52	36,000	692
Pilgrim Road	Ditto ...	8¾	5,000	571
Ganges and Darjeeling Road	Ditto ...	124	45,000	362
Siliguri Station Road	Ditto ...	$\frac{25}{32}$	1,000	1,320
Kurseong to Mátigara	Ditto ...	18	12,000	666
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	1,000	500
Darjeeling Hill Cart Road	Ditto ...	49	1,50,000	3,061
Road leading to Lloyd Botanical Garden, Darjeeling...	Ditto ..	$\frac{15}{16}$	.....	.....
Diversion to Hill Cart Road through Kurseong Bazar	Ditto ...	$1\frac{19}{40}$	500	1,849
Calcutta Maidan Roads	Ditto .	12	76,500	6,375
Ditto Strand Road	Ditto ...	1¾	20,000	11,428
Calcutta to Diamond Harbour	Ditto ...	27½	27,000	981
Cossipore to Dum-Dum	Ditto	3	2,000	666
Calcutta to Jessore	Ditto (with the exception of 17 miles).	70¼	46,500	330
Burhee to Hazáribágh	Metalled ...	23	5,000	217
Hazáribágh to Ramghur Road	Ditto ...	28	6,500	232
Ditto to Bagodar	Ditto ...	33	8,000	242
Giridíh to Doomri	Ditto ...	26	8,000	308
Barákar to Purulia	Ditto ...	46	19,000	413
Churra and Amundi Road	Ditto ...	8¼	1,000	121
Madhuban Branch Road	Ditto ...	3	200	66
Pareshnath Hill Road	Ditto ...	6¾	600	89
Ranchee to Purulia Road	Ditto ...	35	10,200	294
Reserve for special repairs at the disposal of Government	.....	.....	34,400	.....
Total ...	.....	.....	9,25,400	
Raised and Bridged and Unmetalled Roads.				
Ranchee and Ramghur Road	Unmetalled ...	28½	4,000	140
Ditto to Purulia	Ditto ...	33	5,000	151
Lake Road at Hazáribágh	Ditto ...	6	1,000	166
Cuttack and Sonepore Road	Ditto ...	130	14,000	107
Ditto and Sumbulpore Road	Ditto ...	110	7,000	63
Chittagong Trunk Road	Ditto ...	123	15,000	121
Titalyah to Cooch Behar	Ditto ..	85	5,000	59
Teesta to Dhubri	Ditto ...	...	1,500	.....
Darjeeling to Sevoke	Ditto ...	13¾	5,000	363
Short Cart Road (part of Hill Cart Road) ..	Ditto ...	6	1,500	250
Jore Bungalow to Teesta	Ditto ...	18	6,000	333
Teesta to Siliguri	Ditto ...	.....	21,000	.....
Jore Bungalow to Kurseong	Ditto ...	18	4,000	222
Naxalbaree to Gareedhura	Ditto ...	.....	1,000	.....
Darjeeling Frontier Roads	Ditto ...	130	6,500	50
Total ...	.....	.....	97,500	.....
Carried over ...	.....	.....	10,22,900	

OF BENGAL.

CIAL BUDGET FOR 1885-86—*continued.*

ATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										
Burdwan.	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.	Reserve for special repairs.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
90,000	15,000	.....	.....	.....	60,500	.....	.....	37,000	.....	.....
10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,500	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	7,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	8,000	.....	.....	.....	.....	.....
24,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35,000	13,000	.....	.....	.....	.....	.....	1,05,000	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	36,000	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	5,000	.....	.....	.....
.....	.....	10,000	.....	.....	.....	35,000	.....	.....	.....	.....
.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	12,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,50,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	76,500	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....
.....	27,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	46,500	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	6,500	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	8,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	8,000	.....	.....
7,000	.....	.....	.....	.....	.....	.....	.....	12,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	200	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	600	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	10,200	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34,400
.....	.....	.....	.....	.....	.....	.....	.....	4,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	14,000	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	7,000	.....	.....	.....
.....	.....	.....	.....	15,000	.....	.....	.....	.....	.....	.....
.....	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	6,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	21,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	4,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	6,500	.....	.....	.....	.....	.....	.....	.....	.....
1,69,000	1,03,500	2,26,000	.....	15,000	78,000	35,000	1,67,000	98,500	96,500	34,400

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNICA

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	.....	10,22,900	.....
Accommodation of Travellers.				
On Grand Trunk Road	.....	.....	1,000	.....
„ Patna and Gya Road	.....	.....	400	.....
„ Burhee to Hazáribágh	.....	.....	200	.....
„ Giridíh and Doomree Road	.....	.....	400	.....
„ Barákar and Purulia Road	.....	.....	1,000	.....
„ Orissa Trunk Road	.....	.....	1,500	.....
„ Cuttack and Pooree Road	.....	.....	300	.....
„ Ganges and Darjeeling Road	.....	.....	1,000	.....
„ Kurseong to Siliguri Road	.....	.....	300	.....
„ Darjeeling Hill Cart Road	.....	.....	600	.....
„ Calcutta and Jessore Road	.....	.....	1,000	.....
„ Pareshnath Hill Road	.....	.....	400	.....
„ Chittagong Trunk Road	.....	.....	2,000	.....
At Madhupur	.....	.....	300	.....
„ Bhágalpur	.....	.....	400	.....
„ Kawnea	.....	.....	200	.....
„ Kurigram	.....	.....	200	.....
„ Julpigoree	.....	.....	200	.....
„ Náráyanganj	.....	.....	300	.....
„ Goalundo	.....	.....	.....	.....
„ Hookitollah	.....	.....	400	.....
Total ...	.....	.....	12,100	
TOTAL COMMUNICATIONS ...	.....	.....	10,35,000	

OF BENGAL.

CIAL BUDGET FOR 1885-86—*concluded.*

TIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										
Burdwan.	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.	Reserve for special repairs.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,69,000	1,03,500	2,26,000	.....	15,000	78,000	35,000	1,67,000	98,500	96,500	34,400
.....	.....	.....	.....	.....	650	.....	.....	350	.....	.....
.....	.....	.....	.....	.....	400	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	200	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	400	.....	.....
1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
400	.....	.....	.....	.....	.....	.....	1,100	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	300	.....	.....	.....
.....	.....	400	.....	.....	.....	600	.....	.....	.....	.....
.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	600	.....	.....	.....	.....	.....	.....	.....	.....
.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	400	.....	.....
.....	.....	.....	.....	2,000	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	300	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	400	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	300	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	400	.....	.....	.....
1,70,400	1,04,500	2,27,900	300	17,000	79,050	36,300	1 68,800	99,850	96,500	34,400

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86.

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	1	Chief Engineer, 2nd class ...	2,000	2,000			
1	1	Ditto, 3rd „ .	1,800	1,800			
		Military allowances as two Colonels of the Royal Engineers	243	486			
		Presidency house-rent	120	240			
2	2			4,526	54,312		54,312
2	2	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	1,900			
		Difference between consolidated salary and maximum salary of a Major of Staff Corps	.....	290			
		Presidency house-rent	.....	145			
				2,335			
1	1	Assistant to Chief Engineer, Executive Engineer, 2nd grade	800	800			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
				945			
1	1	Assistant to Chief Engineer, Assistant Engineer, 1st grade	500	500			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
				645			
4	4			3,925	47,100		42,600
56	58	Clerks from Rs. 30 to Rs. 550 ...	.....	6,800			77,340
6	6	Draftsmen from Rs. 40 to Rs. 100 ...	.....	500			5,880
50	50	Duftries, peons, and other servants ...	.....	435			5,220
112	114			7,735	92,820		
		Temporary office establishment ...	.....	.....	2,500		3,000
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	.....	.....	3,068		3,048
		Total Salaries ...	.....	.....	1,99,800		1,91,400
		Carried over ...	.....	.....	1,99,800		1,91,400

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	1,99,800		1,91,400
		Chief Engineer—concluded.					
		Travelling allowances	.....	.....	4,200		2,000
		Contingencies	.....	.....	5,000		6,000
		Postage	.....	.....	2,000		2,000
		Total, Chief Engineer ...	.....	.....	.....	2,11,000	2,01,400
		Architect.					
1	1	Executive Engineer, 4th grade ...	600	600	7,200		19,200
1	1						
		Temporary office establishment ...	.....	.....	5,500		6,000
		Darjeeling allowances	.....	...	800		800
		Postage and contingencies ...	.....	.....	500		500
		Total, Architect ...	.....	.....	.....	14,000	26,500
		Superintending Engineers.					
2	1	Superintending Engineer, 1st class ...	1,600	1,600			
2	3	Ditto Engineers, 2nd „ ...	1,350	4,050			
2	2	Ditto ditto, 3rd „ ...	1,100	2,200			
6	6			7,850	94,200		97,200
3	3	Personal Assistants, Assistant Engineers, 1st grade	500	1,500			
3	3						
		Presidency house-rent for three Superintending Engineers ...	60	180			
		Presidency allowance and house-rent for one Personal Assistant ...	.....	80			
				1,760	21,120		23,700
		Carried over ...	.....	.....	1,15,320		1,20,900
		Carried over ...	.....	.....	.....	2,25,000	2,27,900

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	.....	.....	.....	2,25,000	2,27,900
		Superintending Engineers—concluded.					
		Brought forward ...	.....	.....	1,15,320		1,20,900
40	40	Clerks from Rs. 30 to Rs. 240 ...	.....	3,400			
2	2	Estimators	.....	155			
8	8	Draftsmen	.....	525			
25	25	Duftries and peons	.....	160			
75	75			4,240	50,880		50,400
		Temporary office establishment ...	.....	.....	2,700		2,700
		Total Salaries ...	.....	.....	1,68,900		1,74,000
		Travelling allowances	.....	.....	7,100		9,000
		Contingencies	.....	.....	4,000		4,000
		Postage	.....	.....	4,000		4,000
		Total, Superintending Engineers ...	.....	.....	.....	1,84,000	1,91,000
		Grand Total, Direction ...	.....	.....	.....	4,09,000	4,18,900
		Construction.					
		Engineer Establishment.					
5	11	Executive Engineers, 1st grade ...	950	10,450			
9	13	Ditto ditto, 2nd „ ...	800	10,400			
10	8	Ditto ditto, 3rd „ ...	700	5,600			
6	16	Ditto ditto, 4th „ ...	600	9,600			
21	17	Assistant ditto, 1st „ ...	500	8,500			
23	9	Ditto ditto, 2nd „ ...	350	3,150			
74	74			47,700	5,72,400		4,71,000
		Difference between consolidated salary and maximum salary of two Majors of the Staff Corps	290	580			
		Military pay of one Major of Royal Engineers	290	290			
		Presidency allowance for Engineers ...	.....	600			
		Presidency house-rent to Engineers ...	.....	430			
				1,900	22,800		20,400
		Temporary Engineer Establishment ...	.....	.....	.....		2,000
		Total, Engineer Establishment ...	.....	.....	.....	5,95,200	4,93,400
		Carried over ...	.....	.....	.....	5,95,200	4,93,400

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	5,95,200	4,93,400
		Upper Subordinate Establishment.					
7	7	Sub-Engineers, 1st grade ...	400	2,800			
6	6	Ditto, 2nd „ ...	300	1,800			
13	13	Ditto, 3rd „ ...	250	3,250			
16	16	Supervisors, 1st „ ...	200	3,200			
27	27	Ditto, 2nd „ ...	150	4,050			
30	35	Overseers, 1st „ ...	100	3,500			
20	16	Ditto, 2nd „ ...	80	1,280			
10	17	Ditto, 3rd „ ...	60	1,020			
129	137			20,900	2,50,800		2,43,600
		Military allowances of non-commissioned officers and soldiers ...	.....	32			
		Sub-divisional allowance for 92 upper subordinates	30	2,760			
		Presidency allowance and house-rent to upper subordinates	.....	208			
				3,000	36,000		36,000
		Temporary Upper Subordinates ...	.....	.....	6,000		5,920
		Total, Upper Subordinates ...	.....	.....	.....	2,92,800	2,85,520
		Lower Subordinate Establishment.					
50	50	Sub-Overseers, 1st grade ...	60	3,000			
52	52	Ditto, 2nd „ ...	40	2,080			
42	42	Ditto, 3rd „ ...	30	1,260			
144	144			6,340	76,080		76,080
		Temporary Sub-Overseers and Apprentices	.....	.....	18,920		13,920
		Total, Lower Subordinates ...	.....	.....	.....	95,000	90,000
		Petty Establishment.					
		Store-keepers, tindals, chuprassees, &c.	.....	.....	35,000		35,000
		Temporary Petty Establishment ...	.....	.....	2,000		2,500
		Total, Petty Establishment ...	.....	.....	...	37,000	37,500
		Carried over ...	.....	.....	....	10,20,000	9,06,420

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GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs	Rs.	Rs.
		Brought forward ...	.....	.....	.....	10,20,000	9,06,420
		Accountants.					
1	1	Accountant, 1st grade ...	410	410			
4	4	Accountants, 3rd „ ...	.....	880			
20	20	Ditto, 4th „ ...	.....	2,400			
25	25			3,690	44,280		44,280
		Temporary Accountants	.....	.....	2,720		1,720
		Total, Accountants ...	.....	.....	.....	47,000	46,000
		Medical.					
3	3	Assistant Surgeons	.....	400			
11	11	Native Doctors	.....	295			
8	8	Compounders	.....	70			
1	1	Writer	.....	10			
12	12	Chuprassees, servants, &c. ...	.....	73			
35	35			848	10,176		10,176
		Contingencies	.....	.....	324		324
		Temporary medical establishment ...	.....	.....	500		500
		Total, Medical ...	.....	.....	.....	11,000	11,000
		Office Establishment.					
152	152	Clerks from Rs. 25 to Rs. 85 ...	.....	6,490			
29	29	Draftsmen	.....	1,300			
31	33	Cashiers	.....	1,500			
8	8	Mohurirs	.....	96			
23	23	Duftries	.....	184			
67	67	Peons	.....	365			
		Office servants	.....	145			
310	312			10,080	1,20,960		1,19,400
		Temporary Office Establishment ...	.....	.....	2,040		2,100
		Total, Office Establishment ...	.....	.....	.....	1,23,000	1,21,500
		Total Salaries ...	.....	.....	.....	12,01,000	10,84,920
		Carried over ...	.....	.....	.....	12,01,000	10,84,920

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		CONSTRUCTION—*concluded.*					
		Brought forward ...	.....	.....	.....	12,01,000	10,84,920
		Travelling allowances	.....	.....	.....	1,80,000	1,55,000
		Contingencies	.....	.....	.....	27,000	20,000
		Postage	.....	.....	.....	2,000	12,227
		Total Construction ...	.....	.....	.....	14,10,000	12,72,147
		ACCOUNTS.					
1	1	Examiner, 1st class	800	800			
		Military allowance as Lieut.-Col. of Royal Engineers	.....	1,002			
		House rent	.....	30			
				1,832	21,984		
2	2	Deputy Examiners	.....	1,000	12,000		
1	1	Assistant Examiner	.....	350	4,200		
		Presidency allowance	.....	200	2,400		
		Ditto house-rent	.....	95	1,140		
4	4					41,724	37,788
2	2	Accountants, 1st grade	.....	900	10,800		
2	2	Ditto, 2nd „	.....	680	8,160		
3	4	Ditto, 3rd „	.....	930	11,160		
5	4	Ditto, 4th „	.....	600	7,200		
		Presidency allowance	.....	160	1,920		
		Ditto house-rent	.....	150	1,800		
.....	1	Temporary Accountant	.....	100	1,200		
12	13					42,240	34,416
39	39	Clerks from Rs. 20 to Rs. 120 ...	.....	2,255	27,060		27,060
		Duftries, peons, and other servants ...	.....	172	2,064		1,800
		Temporary establishment ...	.....	200	2,400		2,400
		Presidency house-rent	.....	.....	...*		3,060
		Ditto allowance	.....	.....	...*		3,960
						31,524	
		Total Salaries ...	.....	.....	.....	1,15,488	1,10,484
		Travelling allowances	.....	.....	2,500		5,500
		Contingencies	.....	.....	3,396		4,016
						5,896	
		Total Accounts ...	.....	.....	.....	1,21,384	1,20,000
		GRAND TOTAL FOR GENERAL ESTABLISHMENTS	.....	.....	.....	19,40,384	18,11,047

* Provided above.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs	Rs.	Rs.
		Revenue Establishment.					
		Orissa Canals.					
1	1	Deputy Revenue Superintendent ...	.....	500	6,000		5,400
		Office Establishment.					
2	2	Clerks	.....	100			
3	3	Mohurirs	.....	80			
10	10	Jemadars and peons	.....	60			
				240	2,880		2,880
		Field Establishment.					
1	1	Tehsildar	.....	80			
3	3	Tehsildars	50 to 80	218			
13	13	Ameens	.....	260			
10	10	Mohurirs	.....	150			
11	11	Peons	.....	55			
				763	9,156		9,156
45	45	Patrols	.....	315	3,780		3,780
99	99	Total Salaries ...	.....	.....	.....	21,816	21,216
		Temporary measuring establishment...	.....	.....	.....	5,000	4,384
		Travelling allowances	.....	.....	.....	3,000	2,000
		Contingencies	.....	.....	.....	2,000	1,000
		Total Orissa Canals ...	.....	.....	.....	31,816	28,600
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	.....	400	4,800	4,800	4,800
		Office Establishment.					
8	10	Clerks and mohurirs	.....	220			
4	4	Peons	.....	26			
				246	2,952	2,952	2,232
13	15	Carried over ...	.....	.....	.....	7,752	7,032
		Carried over ...	.....	.....	.....	31,816	28,600

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	31,816	28,600
		Midnapore Canal—concluded.					
13	15	Brought forward ...	.....	.....	.....	7,752	7,032
		Field Establishment.					
4	4	Zilladars	.....	267			
4	5	Ameens	.....	125			
8	14	Mohurirs	.....	260			
4	4	Peons	.....	20			
				672	8,064	8,064	5,040
34	38	Patrols	.....	256	3,072	3,072	2,820
67	80						
		Total Salaries ...	.....	.....	.....	18,888	14,892
		Temporary measuring establishment and Headmen's fees	.....	.....	.....	4,000	9,428
		Travelling allowances	.....	.....	.....	2,000	1,500
		Contingencies	.....	.....	.....	1,000	1,200
		Total Midnapore Canal ...	.....	.....	.....	25,888	27,020
		Sone Canals.					
23	23	Munshis in Superintending Engineer's and Executive Engineer's offices ...	.....	367	4,404	4,404	4,236
		Establishment under Collectors.					
		Allowance to Mr. Warde-Jones ...	.....	.....			
3	3	Deputy and Sub-Deputy Collectors ...	.....	800			
2	2	Circle officers	.....	200			
5	5	Clerks	.....	180			
19	19	Mohurirs	.....	363			
40	40	Treasure guards, peons, &c. ...	.....	248			
69	69			1,791	21,492	21,492	20,652
		Establishment under Executive Engineers.					
10	10	Zilladars	.....	746			
2	...	Naib zilladars	.....	.....			
40	40	Ameens	.....	640			
10	10	Peons	.....	50			
198	198	Patrols	.....	1,425			
260	258			2,861	34,332	34,332	35,412
		Total Salaries ...	.....	.....	.....	60,228	60,300
		Temporary measuring establishment ...	.....	.....	.....	26,000	28,294
		Travelling allowances	.....	.....	.....	3,000	3,000
		Contingencies	.....	.....	.....	3,000	3,200
		Headmen's fees	.....	.....	.....	28,000	...
		Total Sone Canals ...	.....	.....	.....	1,20,228	94,794
		Carried over ...	.....	.....	.....	1,77,932	1,50,414

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	1,77,932	1,50,414
		Sarun Canal.					
		Fees and allowances for collection of revenue	.....	.....	.....	1,000	800
		Total Sarun Canal ...	.....	.....	.....	1,000	800
		Total Revenue Establishment ...	.....	.....	.....	1,78,932	1,51,214
		Water Regulation.					
		Orissa Canals.					
4	4	Gauge-readers	.....	32			
4	4	Tindals	.....	24			
67	67	Khallasees	.....	335			
75	75			391	4,692	4,692	4,692
		Midnapore Canal.					
20	20	Khallasees	.....	100	1,200	1,200	1,200
		Sone Canals.					
4	4	Gauge-readers	.....	35			
13	13	Chowkidars and gauge-readers ...	.....	64			
1	1	Tindal	.....	12			
23	23	Lascars	.....	139			
41	41			250	3,000	3,048	3,048
		Temporary Water Regulation Establishment	.....	.....	500	3,500	232
		Total Water Regulation Establishment	.....	.....	.....	9,392	9,172
		Navigation.					
		Orissa Canals.					
13	13	Toll Collectors	.....	265			
19	19	Tindals	.....	116			
60	60	Khallasees	.....	303			
92	92	Total Orissa Canals ...	.....	684	8,208	8,208	8,208
		Midnapore Canal.					
9	9	Toll Collectors	.....	220			
12	12	Tindals	.....	84			
57	57	Khallasees	.....	342			
78	78	Total Midnapore Canal ...	.....	646	7,752	7,752	7,752
		Carried over ...	.....	.....	.....	15,960	15,960
		Carried over ...	.....	.....	.....	1,88,324	1,60,386

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	1,88,324	1,60,386
		Navigation—*concluded.*					
		Brought forward ...	.....	.....	.....	15,960	15,960
		Hidgellee Canal.					
6	6	Toll Collectors	.....	125			
4	4	Tindals	.....	28			
20	20	Khallasees	.....	116			
30	30	Total Hidgellee Canal ...	.....	269	3,228	3,228	3,228
		Sone Canals.					
16	16	Toll Collectors	.....	258			
40	40	Tindals	.....	247			
128	128	Lascars	.....	649			
2	2	Peons	.....	10			
186	186			1,164	13,968		13,968
		Temporary Navigation Establishment...	.....	.....	1,000		1,700
		Total Sone Canals	.....	.....	.....	14,968	15,668
		Total Navigation Establishment ...	.....	.....	.....	34,156	34,856
		Tolls.					
		Calcutta Canals.					
1	1	Toll Collector, including commission...	.....	.....	10,000		10,000
3	3	Inspectors	.....	620			
8	7	Toll darogahs	.....	420			
44	44	Burkundazes	.....	288			
16	23	Mohurirs	.....	345			
5	8	Boatmen	.....	40			
39	39	Peons, &c.	.....	291			
18	18	Office establishment	.....	391			
14	18	Lock ditto	.....	220			
..	...	Boat allowances	.....	.....			
147	161			2,683	32,196		29,784
		Total Salaries ...	.....	.....	.....	42,196	39,784
		Contingencies	.....	.....	.....	5,000	3,216
		Temporary establishment ...	.....	.....	.....	1,000	1,000
		Total Calcutta Canals ...	.....	.....	.....	48,196	44,000
		Carried over ...	.....	.....	.....	48,196	44,000
		Carried over ...	.....	.....	.....	2,22,480	1,95,242

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GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1885-86—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1885-86.			Estimate, 1884-85.
1884-85.	1885-86.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	2,22,480	1,95,242
		Tolls—*concluded.*					
		Brought forward ...	.....	.....	.....	48,196	44,000
		Nuddea Rivers.					
...	...	Toll Collectors, including commission	.....	.....	10,500		12,000
...	...	Toll darogahs, ditto ...	.....	.....	2,000		2,000
4	...	Measuring mohurirs	.....	.....	6,320		6,312
32	...	Office establishment					
10	...	Chowkey boats					
46	...						
		Total Salaries ...	.....	.....	.....	18,820	20,312
		Contingencies	.....	.....	.....	3,000	2,888
		Temporary Establishment ...	.....	.....	.....	2,000	2 000
		Total Nuddea Rivers ...	.....	.....	.....	23,820	25,200
		Total Tolls ...	.....	.....	.....	72,016	69,200
		Steamer Establishment.					
		Sone Canals.					
5	...	Enginemen	.....	.....	2,000		8,508
4	...	Munshis					
68	...	Petty establishment					
77	...					2,000	
		Orissa Canals.					
4	4	Serangs	.....	148			
4	4	Enginemen	.....	168			
8	8	Petty establishment	.....	444			
16	16			760	9,120	9,120	6,750
		Total Steamer Establishment ...	.....	.....	.....	11,120	15,258
		Grand Total Revenue, &c., Establishment	.....	.....	.....	3,05,616	2,79,700
		Grand Total all Establishment ...	.....	.....	.....	22,46,000	20,90,747

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS

	Salaries.	Travelling allowance.	Contingencies.	Total. 1885-86.	Total. 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	3,82,200	11,300	15,500	4,09,000	4,18,900
Construction	12,01,000	1,80,000	29,000	14,10,000	12,72,147
Accounts	1,15,488	2,500	3,396	1,21,384	1,20,000
Revenue Establishment	1,64,932	8,000	6,000	1,78,932	1,51,214
Water Regulation	9,392	.....	.....	9,392	9,172
Navigation	34,156	.....	.....	34,156	34,856
Toll Establishment	64,016	.....	8,000	72,016	69,200
Steamer Establishment	11,120	.....	.....	11,120	15,258
Total ...	19,82,304	2,01,800	61,896	22,46,000	20,90,747
Distribution of the above Total—					
Railways				75,000	75,000
Imperial Military				9,200	15,700
Ditto Civil Buildings, Roads and Services				1,38,400	1,16,100
Ditto Irrigation				3,37,030	4,20,600
Provincial, ditto				3,07,050	3,12,110
Ditto, ditto, Revenue, &c., Establishment				3,05,616	2,79,700
District Road Fund				.....	7,360
Chittagong Port Fund				14,600	2,460
Mohsin Fund				.....	.....
Tuccavee				70,000	22,530
Provincial Civil Buildings, Roads and Services				9,89,104	8,39,187
Total ...				22,46,000	20,90,747

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GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL FOR 1885-86.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1885-86.	Estimate, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta	200	700	2,000	600	...	...	...	1,500	5,000	2,500
Second ditto	100	...	100	100	...	...	...	200	500	500
Calcutta Workshops ...	50	5,000	750	600	100	...	...	1,500	8,000	5,000
Burdwan	250	...	300	...	50	...	...	400	1,000	1,000
Jessore	200	...	500	...	100	...	...	200	1,000	1,000
Chittagong	100	...	600	...	500	...	...	800	2,000	1,500
Dacca	200	...	400	400	100	...	...	400	1,500	1,000
Darjeeling	300	...	1,000	200	300	...	...	1,200	3,000	4,000
Julpigoree	300	...	200	...	50	...	...	450	1,000	1,000
Rajshahye	100	...	100	100	200	...	...	500	1,000	1,000
Patna	75	...	900	3,000	25	...	...	1,000	5,000	2,000
Bhágalpur	...	...	400	...	200	...	...	400	1,000	1,000
Hazáribágh	400	...	2,500	4,000	100	...	...	1,000	8,000	4,000
Total ...	2,275	5,700	9,750	9,000	1,725	...	...	9,550	38,000	25,500
Add charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the Buildings and Roads Branch ...	...	...	...	...	...	...	...	...	8,446	10,230
Grand Total ...	...	...	...	...	...	...	...	...	46,446	35,730

Distribution of the above Total—

Imperial	Military	600	1,020
	Civil Buildings, Roads and Services	9,000	7,600
District Road Fund		...	480
Chittagong Port Fund		950	160
Mohsin Fund		...	...
Municipal Fund		...	1,470
Provincial Civil Buildings, Roads and Services		35,896	25,000
Total ...		46,446	35,730

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1885-86 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock	.....	.....
Provision made for purchase of Reserve Stock	.....	.....
Stock Purchases and Sales	.....	.....
Miscellaneous Advances	.....	.....
London Stores	.....	.....
Ditto Invoices	.....	.....
Total ...	.....	.....

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APPENDICES.

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GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1885-86 UNDER PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1885-86.	Estimate 1884-85.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).								
Land Revenue ... Court-houses, Treasuries, and Record-rooms	54,300		76,500					
Land Revenue ... Circuit-houses ...	.....		19,000					
Excise Buildings	.....		2,000					
Stamps	.....		500					
Customs Buildings	.....		1,000					
Administration... Residence for Local Government ...	7,700		24,500					
Administration... Secretariat Offices ...	12,000		13,000					
Administration... Board of Revenue Buildings ...	.....	A	500	B				
Museum Buildings	.....	2,54,800	1,000	6,23,500				
Monuments and Antiquities ...	.....		.....					
Law and Justice... High Court Buildings	.....		3,000					
Law and Justice... Small Cause Court Buildings.	.....		2,000					
Law and Justice... District (Sub-divisional Court Buildings)	5,000		57,000					
Ecclesiastical ... Lord Bishop's Palace	.....		500					
Ecclesiastical ... Churches ...	.....		17,000					
Ecclesiastical ... Burial-grounds ...	.....		6,000					
Provincial Services.								
Jails ... Central Jails ...	3,000		15,000					
Jails ... District " ...	.....	1,500	38,500	74,000				
Jails ... Lock-ups ...	.....		16,000					
Police	7,500	1,000	33,500	42,000				
Registration	.....	1,000	3,000	4,000				
Government Colleges and Schools	.....	500	37,000	37,500				
Medical ... Hospitals and Dispensaries	.....		10,500					
Medical ... Lock-hospitals ...	.....		.....					
Medical ... Medical Colleges and Schools	.....	500	3,000	19,000				
Medical ... Lunatic Asylums ...	.....		5,000					
Miscellaneous or General ...	51,200		8,000	†				
Public Works Buildings ...	.....		7,000					
Total, Civil Buildings ...	1,40,700	2,59,300	4,00,000	8,00,000				
COMMUNICATIONS.								
Metalled and Bridged Roads ...	1,800		9,25,400					
Raised, Bridged and Unmetalled Roads	1,932	16,268	97,500	10,55,000				
Accommodation for travellers ...	.....		12,100					
Total, Communications ...	3,732	16,268	10,35,000	10,55,000				
MISCELLANEOUS PUBLIC IMPROVEMENTS.								
Harbours and Navigation ...	.....		4,000					
Light-houses	.....	.....	... ..	45,000				
Miscellaneous	5,000		36,000					
Total, Mis. Pub. Improvements ...	5,000	.....	40,000	45,000				
GRAND TOTAL ...	1,49,432	2,75,568	14,75,000	19,00,000	9,89,104	35,896	29,25,000	23,00,000

* Included in A.
† Included in B.

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
				Collector and Magistrate's Court-houses.
Court-houses, treasuries, and record-rooms.	Patna ...	Bankipore ...	1	Improvements to the Collector's Court-house ...
	Orissa ...	Balasore ...	2	Constructing a new court-house for the Collector
	Rajshahye ...	Julpigoree ...	3	Ditto ditto for the Deputy Commissioner ... ...
	Dacca ...	Mymensingh...	4	Additions and alterations to the Collector's Record-room ... ...
	Chittagong ...	Noakholly ...	5	Converting the Collectorate into Record-room ...
		Chittagong ...	6	Additions and alterations to Collector's Court ...
	Presidency ...	Khoolna ...	7	Constructing a new Court-house ... ...
		Alipore ...	8	Ditto a new range of stables in the compound of the Collector's Court ... ...
	Chittagong ...	Chittagong ...	9	Ditto a new Court-house for the Joint-Magistrate ... ...
		Noakholly ...	10	Ditto a new Collector's Court-house ...
	Dacca ...	Burrisal ...	11	Ditto new iron record racks for the Collector's Record-room .. ..
		Furreedpore ...	12	Additions and alterations to the Collector's Record-room ... ...
	Bhágalpur ...	Monghyr ...	13	Ditto to Collector's and Magistrate's Record-room ... ...
		Ditto ...	14	Converting Hajut into Record-room and supplying new record racks ... ...
		Bhágalpur ...	15	Additions and alterations to the Collector's Court-house ... ...
		Doomka ...	16	Constructing quarters for the second Civil Officer
	Patna ...	Chupra ...	17	Constructing additional wing to the Collectorate...
		Motihari ...	18	Erecting venetian sunshades to ditto ...
				Judge's Court-houses.
	Presidency ...	Jessore ...	19	Constructing two new movable record racks for the Court-house ... ...
		Alipore ...	20	Ditto new Record-rooms ... ...
	Rajshahye ...	Rungpore ...	21	Ditto iron record racks ... ...
	Burdwan ...	Soory ...	22	Additions and alterations to the Court-house ...
	Patna ...	Gya ...	23	Improvements to Record-room ... ...
	Orissa ...	Cuttack ..	24	Substituting terrace roof for pantiled roof of the Court-house verandah ... ...
				Carried over ...

OF BENGAL

DIX B.

FOR 1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR.

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
13,572	.....	.....	.....		1	Estimate sanctioned in Bengal Government, Public Works Department's, No. 1680B of 24th October 1884.
50,000	.....	.....	.....		2	Estimate not received.
1,32,336	17,586	.....	.....		3	Ditto sanctioned in Bengal Government, Public Works Department's, No. 537B of 9th February 1882.
84,524	13,864	.....	.....		4	Ditto ditto ditto, No. 2335B of 28th August 1883.
20,243	.....	.....	.....		5	Ditto ditto ditto, No. 1670B of 19th June 1883.
31,392	.....	.....	.....		6	Ditto ditto ditto, No. 2513B of 15th September 1883
2,06,426	.....	.....	.....		7	Ditto under revision
4,646	.....	.....	.....		8	Ditto sanctioned by Superintendent of Works, Calcutta, on 14th March 1883
1,29,780	.....	.....	.....		9	Ditto ditto in Bengal Government, Public Works Department's, No. 2511B of 15th September 1883.
1,66,588	.....	.....	.....		10	Ditto ditto ditto, No. 1379B of 15th May 1883.
3,367	.....	.....	.....		11	Ditto ditto by Superintending Engineer, Eastern Circle, on 4th April 1883.
18,498	.....	.....	.....		12	Ditto ditto in Bengal Government, Public Works Department's, No. 2768B of 25th October 1883.
3,379	.....	.....	.....		13	Ditto ditto by Superintending Engineer, Western Circle, on 5th May 1882.
16,893	.....	.....	.....		14	Ditto ditto in Bengal Government, Public Works Department's, No. 2766B of 25th October 1883.
14,959	.....	.....	.....		15	Ditto ditto ditto, No. 562B of 29th February 1884.
6,043	.....	.....	.....		16	Ditto ditto ditto, No. 936B of 22nd March 1883.
20,441	.....	.....	.....		17	Estimate sanctioned in Bengal Government, Public Works Department's, No. 1086B of 9th April 1883.
3,569	.....	.....	.....		18	Ditto ditto by Superintending Engineer, Sone Circle, on 20th May 1883.
2,909	.....	.....	.....		19	Estimate not received.
55,983	.....	.....	.....		20	Ditto ditto No. 2035B of 26th July 1883.
11,432	.....	.....	.....		21	Ditto ditto No. 1756B of 28th June 1883.
4,568	.....	.....	.....		22	Ditto ditto by Superintending Engineer, Central Circle, on 19th August 1884.
6,362	.....	.....	.....		23	Ditto ditto by Superintending Engineer, Western Circle, on 25th June 1884.
9,658	.....	.....	.....		24	Ditto ditto by Superintending Engineer, Orissa Circle, on 11th November 1884.
10,17,568	31,450	.....	.....			

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LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
				Moonsiff's Court-houses.
Court-houses, treasuries, and record-rooms—*continued.*	Burdwan ...	Burdwan ...	25	Constructing a new Court-house ...
	Patna ...	Hajeepore ...	26	Ditto a new single ditto ... ...
	Rajshahye ...	Phoolbaree ...	27	Ditto a double ditto ... ...
	Chittagong ...	Cox's Bazar ...	28	Ditto a single ditto ... ...
	Rajshahye ...	Gybanda ...	29	Ditto a double ditto ... ...
	Chittagong ...	Kasba ...	30	Ditto a single ditto ... ...
	Bhágalpur ...	Banka ...	31	Ditto a new single ditto ... ...
	Presidency ...	Bongong ...	32	Ditto double ditto ... ...
	Bhágalpur ...	Arrariah ...	33	Ditto single ditto ... ...
	Chittagong ...	Brahmunboriah	34	Ditto double ditto ... ...
	Patna ...	Durbhunga ...	35	Ditto ditto ditto ... ...
	Chota Nagpore	Giridíh ...	36	Ditto a Court-house ... ...
	Chittagong ...	Anwara ...	37	Ditto a single Court-house ... ...
	Burdwan ...	Raneegunge ...	38	Ditto a Court-house ... ...
		Ghatal ...	39	Ditto a double Court-house ... ...
		Garbeta ...	40	Ditto ditto ditto ... ...
	Presidency ...	Azimgunge ...	41	Ditto single ditto ... ...
	Orissa ...	Jajpore ...	42	Ditto ditto ditto ... ...
	Burdwan ...	Doobrajpur ...	43	Ditto ditto ditto ... ...
	Chota Nagpore	Giridíh ...	44	Ditto residence for the Moonsiff ...
	Chittagong ...	Hathazari ...	45	Ditto a new Court-house ... ...
	Chota Nagpore	Chattra ...	46	Ditto ditto ditto ... ...
Excise ...	Burdwan ...	Sulkea ...	47	Additions to the distillery buildings ...
Secretariat Buildings.	Rajshahye ...	Darjeeling ...	48	Constructing quarters for the European and Native Assistants of the Secretariat
	Calcutta ...	Calcutta ...	49	Constructing Block No. 4 of Writers' Buildings
Small Cause Court.	Calcutta ...	Calcutta ...	50	Constructing latrine in the Court-house compound.
	Presidency ...	Chooadangah	51	Ditto new record-room with verandah ...
				Carried over ...

OF BENGAL.

DIX B—continued.

FOR 1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
10,17,568	31,450	.....	.....			
4,977	91	362	.....		25	Estimate sanctioned by Superintending Engineer, Central Circle, on 19th December 1883.
5,477	.....	.....	.....		26	Ditto ditto ditto, Western Circle, on 17th January 1884.
8,405	.....	.....	.....		27	Ditto by Bengal Government, Public Works Department's No. 341B of30th January 1883.
7,903	.....	.....	.....		28	Ditto ditto ditto, No. 1985B of 21st July 1883.
13,302	.....	.....	.....		29	Ditto ditto ditto, No. 2770B of 25th October 1883.
6,162	.....	.....	.....		30	Ditto ditto ditto, No. 189B of 16th January 1883.
5,340	.....	.....	.....		31	Ditto ditto ditto, No. 3185B of 14th December 1883.
11,667	.....	.....	.....		32	Ditto ditto ditto, No. 2762B of 25th October 1883.
5,793	.....	.....	.....		33	Ditto ditto ditto, No. 2720B of 26th June 1883.
11,130	.....	.....	.....		34	Ditto ditto ditto, No. 456B of 18th February 1883.
9,661	.....	.....	.....		35	Ditto ditto ditto, No. 1990B of 23rd July 1883.
4,347	2,485	376	.....		36	Ditto ditto ditto, No. 862B of 17th March 1883.
8,759	.....	.....	.....		37	Ditto ditto ditto, No. 1644B of 16th June 1883.
4,719	537	.....	.....		38	Ditto ditto by Superintending Engineer Central Circle, on 7th December 1882.
10,774	.....	.....	.....		39	Ditto ditto, Bengal Government, Public Works Department's No. 442B of 26th February 1885.
10,029	.....	.....	.....		40	Ditto ditto, by Superintending Engineer, South-Western Circle, on 28th October 1884, and 24th January 1885.
5,412	.....	.....	.....		41	Ditto ditto ditto, South-Western Circle, on 26th August 1884.
3,917	.....	.....	.....		42	Ditto ditto ditto, Orissa Circle, on 5th December 1883.
5,268	.....	.....	.....		43	Ditto ditto ditto, Central Circle, on 5th December 1884.
4,004	.....	.....	.....		44	Ditto ditto ditto, Western Circle, on 8th February 1884.
9,496	.....	.....	.....		45	Ditto ditto ditto, Central Circle, on 8th February 1884.
6,218	.....	.....	.....		46	Ditto ditto ditto, Western Circle, on 18th February 1885.
4,277	.....	250	.....		47	Ditto ditto ditto, Central Circle, on 18th February 1885.
94,556	.....	.....	.....		48	Estimate not received.
1,42,293	.....	.....	.....		49	Ditto received.
7,986	.....	.....	.....		50	Estimate sanctioned in Bengal Government, Public Works Department's No. 2681B of 5th October 1883.
2,979	.....	.....	.....		51	Ditto ditto by Superintending Engineer, Central Circle, on 15th September 1884.
14,32,419	34,563	988	.....			

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Small Cause Courts.—*contd.*	Dacca ...	Moonsheegunge	52	Constructing a new Court-house ... ...
Sub-divisional Buildings.	Chota Nagpore	Daltongunge...	53	Constructing Sub-divisional Court-house ...
	Burdwan ...	Cutwa ...	54	Ditto ditto ditto ... ...
	Chittagong ...	Cox's Bazar ...	55	Constructing additional accommodation for the Court-house ... ...
	Dacca ...	Náráyanganj	56	Ditto Sub-divisional buildings ...
	Bhágalpur ...	Kissengunge	57	Ditto ditto residence ...
	Burdwan ...	Serampore ...	58	Additions and alterations to the Sub-divisional Cutcherry ... ...
	Chittagong ...	Fenny ...	59	Constructing new Treasury ... ...
	Rajshahye ...	Thacoorgaon	60	Constructing Sub-divisional buildings ...
		Patnitola ...	61	Ditto ditto ditto ... ...
	Bhágalpur ..	Jamooee ...	62	Ditto new verandah to the Cutcherry ...
	Chota Nagpore	Daltongunge...	63	Ditto new iron record racks ... ...
	Patna ...	Aurangabad ...	64	Additions to the Sub-divisional Court-house ...
		Seetamurhi ...	65	Ditto ditto ditto ... ...
	Dacca ...	Goalundo ...	66	Constructing Treasury and record-room ...
Burial Grounds.	Burdwan ...	Bata ...	67	Extending the Cemetery, including land ...
	Chittagong ...	Noakholly ...	68	Constructing wall for the Cemetery ... ...
	Presidency ...	Khoolna ...	69	Ditto compound wall with gate-way, &c. ...
Central Jails ...	Dacca ...	Dacca ...	70	Cost of land for officers' quarters ...
	Bhágalpur ...	Bhágalpur ...	71	Constructing six double-storied barracks ...
		Ditto ...	72	Constructing 10 additional solitary cells ...
	Patna ...	Buxar ...	73	Ditto new privies ...
District Jails ...	Presidency ...	Alipore ...	74	Constructing quarters for Jailor and Mill Manager.
	Dacca ...	Dacca ...	75	Converting hospital into female lunatic ward ...
	Darjeeling ...	Darjeeling ...	76	Constructing quarters for Assistant Jailor and Hospital Assistant.
				Carried over ...

OF BENGAL.

DIX B—continued.

1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
14,32,419	34,563	988	.....			
12,292	.....	.....	.....		52	Estimate sanctioned in Bengal Government, Public Works Department's No. 1374B of 5th August 1884.
50,859	30,225	516	.....		53	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 797B of 7th April 1885.
10,151	483	2,799	.....		54	Estimate ditto ditto No. 287B of 31st January 1884.
4,224	.....	.....	.....		55	Estimate returned by Superintending Engineer, Central Circle, for disposal.
46,090	.....	.....	.....		56	Ditto received.
9,169	.....	.....	.....		57	Ditto sanctioned in Bengal Government, Public Works Department's No. 2143B of 8th August 1883.
7,089	.....	.....	.....		58	Ditto ditto ditto No. 479B of 16th February 1883.
4,008	.....	.....	.....		59	Ditto ditto by Superintending Engineer, Central Circle, on 27th June 1883.
12,059	.....	.....	.....		60	Ditto ditto by Bengal Government, Public Works Department's No. 2188B of 10th August 1883.
12,059	.....	.....	.....		61	Ditto ditto ditto No. 2188B of 10th August 1883.
3,039	.....	.....	.....		62	Ditto ditto by Superintending Engineer, Western Circle, on 8th January 1883.
2,981	.....	.....	.....		63	Ditto ditto ditto on 21st June 1883.
3,914	.....	.....	.....		64	Ditto ditto ditto on 24th February 1883.
3,547	.....	.....	.....		65	Ditto ditto ditto on 18th January 1884.
3,270	.....	734	.....		66	Ditto ditto ditto, Eastern Circle, on 25th January 1885.
21,715	.....	.....	.....		67	Ditto ditto in Bengal Government, Public Works Department's No. 3120B of 6th December 1883.
4,230	.....	.....	.....		68	Ditto ditto by Superintending Engineer, Central Circle, on 10th October 1882.
3,882	.....	.....	.....		69	Ditto ditto ditto on 27th February 1885.
5,600	.....	.....	.....		70	Estimate not sanctioned.
1,48,276	22,991	.....	.....		71	Ditto sanctioned in Bengal Government, Public Works Department's No. 375B of 31st January 1882.
6,862	.....	.....	.....		72	Ditto ditto ditto No. 1420B of 21st May 1883.
10,879	.....	.....	.....		73	Ditto ditto ditto No. 3108B of 14th October 1882.
23,252	.....	.....	.....		74	Ditto ditto ditto No. 2042B o 26th June 1882.
7,654	.....	.....	.....		75	Ditto ditto by Superintending Engineer, Eastern Circle, on 20th of April 1884.
5,459	.....	.....	.....		76	Ditto sanctioned in Bengal Government, Public Works Department's No. 2662B of 4th October 1883.
18,54,979	88,262	5,037	.....			

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails—*continued.*	Bhágalpur ...	Bhágalpur ...	77	Constructing five solitary cells ...
	Chota Nagpore	Ranchi ...	78	Ditto third story to the main ward ...
	Patna ...	Chupra ...	79	Ditto a new barrack ...
	Orissa ...	Cuttack ...	80	Ditto quarters for Head-Warder, &c. ...
Lock-ups ...	Burdwan ...	Ramporehat ...	81	Ditto a new second class lock-up ...
	Presidency ...	Baraset ...	82	Ditto two new godowns ...
	Chittagong ...	Cox's Bazar ...	83	Ditto a third class lock-up ...
		Fenny ...	84	Ditto a first class ditto ...
	Presidency ...	Kandi ...	85	Ditto ditto ditto ...
	Rajshahye ...	Gybanda ...	86	Ditto a new lock-up... ... ...
	Dacca ...	Manickgunge	87	Additions and alterations to the lock-up ...
		Bhola ...	88	Constructing a first class lock-up ... ...
		Tangail ...	89	Ditto ditto ... ...
		Kishoregunge	90	Ditto ditto ... ...
	Chittagong ...	Chandpore ...	91	Ditto ditto ... ...
	Bhágalpur ...	Arrareah ...	92	Ditto second class lock-up... ...
	Chota Nagpore	Chattra ...	93	Ditto third ditto ... ...
	Burdwan ...	Ghatal ...	94	Ditto first ditto ... ...
Registration ...	Rajshahye ...	Pubna ...	95	Ditto a new Sub-Registry Office ...
	Dacca ...	Burrisal ...	96	Additions and alterations to new Sub-Registry Office.
	Burdwan ...	Bankoora ...	97	Constructing a new Sub-Registry Office ...
Police ...	Presidency ...	Alipore ...	98	Constructing an upper story to reserve barrack...
	Burdwan ...	Jehanabad ...	99	Ditto out-offices to police-station ...
	Presidency ...	Jessore ...	100	Ditto additional kotwali building ...
	Dacca ...	Keranigunge	101	Ditto a new station building ...
	Rajshahye ...	Darjeeling ...	102	Ditto new lines on khud side ...
				Carried over ...

OF BENGAL.

DIX B.

1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
18,54,979	88,262	5,037	.....			
3,849	.....	.....	.....		77	Estimate sanctioned by Superintending Engineer, Western Circle, on 10th August 1883.
10,793	.....	.....	.....		78	Ditto ditto in Bengal Government, Public Works Department's No. 856B of 16th March 1883.
36,232	.....	.....	.....		79	Ditto ditto ditto No. 2839B of 5th November 1883.
4,664	.....	.....	.....		80	Ditto ditto by Superintending Engineer, Orissa Circle, on 17th March and 2nd May 1884.
13,815	.....	.....	.....		81	Ditto ditto in Bengal Government, Public Works Department's No. 1470B of 30th May 1883.
2,595	.....	.....	.....		82	Ditto ditto by Superintending Engineer, Central Circle, on 21st November 1882.
11,199	.....	.....	.....		83	Ditto ditto in Bengal Government, Public Works Department's No. 436B of 7th February 1883.
16,004	.....	.....	.....		84	Ditto ditto ditto No. 979B of 27th March 1883.
10,614	.....	.....	.....		85	Ditto ditto ditto No. 1968B of 20th July 1883.
12,173	.....	.....	.....		86	Ditto ditto ditto No. 16B of 3rd January 1883.
3,624	.....	.....	.....		87	Ditto ditto by Superintending Engineer, Eastern Circle, on 31st July 1883.
12,176	.....	.....	.....		88	Ditto ditto by Bengal Government, Public Works Department's No. 16B of 3rd January 1883.
12,278	.....	.....	.....		89	Ditto ditto ditto No. 16B of 3rd January 1883.
12,278	.....	.....	.....		90	Ditto ditto ditto No. 16B of 3rd January 1883.
11,342	.....	.....	.....		91	Ditto ditto ditto No. 3678B of 16th December 1882.
9,418	.....	.....	.....		92	Ditto ditto ditto No. 1723B of 26th June 1883.
6,384	.....	.....	.....		93	Ditto ditto by Superintending Engineer Western Circle, on 26th January 1884
9,909	.....	.....	.....		94	Ditto ditto by Superintending Engineer South-Western Circle, on 17th March 1885.
8,435	.....	.....	.....		95	Estimate sanctioned in Bengal Government, Public Works Department's No. 2505B of 15th September 1883.
7,916	.....	.....	.....		96	Ditto ditto by Superintending Engineer, Eastern Circle, on 18th February 1884.
26,000	.....	.....	.....		97	Estimate not received.
11,163	.....	.....	.....		98	Estimate sanctioned in Bengal Government, Public Works Department's No. 2372B of 31st August 1883.
7,579	.....	.....	.....		99	Ditto ditto ditto No. 179B of 15th January 1883.
7,302	.....	.....	.....		100	Ditto ditto by Superintending Engineer, Central Circle, on 8th January 1884.
4,942	.....	.....	.....		101	Ditto ditto by Superintending Engineer, Eastern Circle, on 3rd September 1884.
19,853	.....	.....	.....		102	Ditto ditto by Bengal Government, Public Works Department's No. 355B of 8th February 1884.
21,47,516	88,262	5,037	.....			

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Clasification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued*
				Brought forward ...
Police—*contd*....	Dacca	Furreedpore ...	103	Constructing bungalow for District or Assistant Superintendent ... ...
	Presidency ...	Magoora ...	104	Ditto new station buildings ...
Government Colleges and Schools.	Rajshahye ...	Darjeeling ...	105	Additions to Bhootea Boarding School ...
		Kurseong ...	106	Water-supply to Dow Hill School ...
	Presidency ...	Moorshedabad	107	Additions and alterations to High School ...
	Patna ...	Motihari ...	108	Constructing additional room and stone flooring to Government school ... ...
	Rajshahye ...	Rungpore ...	109	Additions to the school-house ... ...
	Burdwan ...	Shibpore ...	110	Constructing quarters for native students in the Civil Engineer College ... ...
		Ditto ...	111	Improvements to College and Workshop compounds ... .
Hospitals and Dispensaries.	Orissa ...	Hookeytola ...	112	Constructing a dispensary and a well ...
	Calcutta ...	Calcutta ...	113	Ditto out-offices to Eden Hospital ...
		Ditto ...	114	Ditto Contagious Disease Ward ...
		Sealdah ...	115	Dividing compound walls and durwan's lodges ...
		Ditto ...	116	Additions and alterations to corrugated iron shed
	Bhágalpur ...	Doomka ...	117	Constructing medical officer's quarters ...
Medical Colleges and Schools.	Calcutta ..	Calcutta ...	118	Ditto dissecting room in the Medical College
		Ditto ...	119	Ditto Chemical Lecture room in the Medical College ... ...
Miscellaneous Buildings.	Burdwan ...	Snibpore ...	120	Additions and alterations to old Herbarium in Botanical Gardens ... ...
Public Works Buildings.	Ditto ...	Ditto ...	121	Earthwork for the Dock for the Workshop ...
		Ditto ...	122	Constructing Dock entrance for the Workshop ...
				Total Civil Buildings ...
				Communications.
Metalled and Bridged Roads.	Patna ...	Grand Trunk Road.	123	Remodelling the Sone causeway ... ...
	Burdwan ...	Ditto ...	124	Widening 129th and part of 128th mile ...
				Carried over ...

OF BENGAL.

DIX B—continued.

FOR 1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
21,47,516	88,262	5,037	.....			
17,541	.....	.....	.....		103	Estimate received.
8,946	.....	.....	.....		104	Ditto sanctioned in Bengal Government, Public Works Department's No. 2803B of 1st November 1883.
5,588	.....	.....	.....		105	Ditto by Superintending Engineer, Eastern Circle, on 12th March 1885.
3,483	.....	.....	.....		106	Ditto ditto ditto on 29th November 1883
3,632	.....	.....	.....		107	Ditto ditto ditto, South-Western Circle, on 8th May 1884.
4,362	.....	.....	.....		108	Ditto ditto in Bengal Government, Public Works Department's No. 825B of 15th March 1883, and by Superintending Engineer, Western Circle, on 22nd May 1883.
13,416	5,276	1,395	.....		109	Ditto ditto ditto No. 803B of 13th March 1883. Of the two additional wings sanctioned, one is completed.
1,79,363	82,381	39,766	.....		110	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 1110B of 27th June 1884.
1,51,136	1,14.454	304	.....		111	Estimates ditto ditto, No. 2655B of 28th November 1881, and No. 1662B of 21st October 1884.
5,000	.....	.....	.....		112	Estimate not received.
27,571	.....	.....	.....		113	Ditto sanctioned in Bengal Government, Public Works Department's No. 2190B of 10th August 1883.
13,267	.....	.....	.....		114	Ditto ditto ditto No. 2183B of 10th August 1883.
3,098	.....	.....	.....		115	Ditto ditto ditto No. 1919B of 26th November 1884.
5,471	.....	.....	.....		116	Ditto ditto ditto No. 1919B of 26th November 1884.
8,201	.....	.....	.....		117	Ditto ditto ditto No. 1370B of 15th May 1883
11,987	.....	.....	.....		118	Ditto ditto ditto No. 2181B of 10th August 1883.
10,962	.....	.....	.....		119	Ditto ditto ditto No. 2181B of 10th August 1883.
2,707	.....	.....	.....		120	Ditto sanctioned by Superintending Engineer, Central Circle, on 30th August 1883.
.....	29,491	.....	.....		121	Estimate received.
15,839	512	.....	.....		122	Ditto sanctioned in Bengal Government, Public Works Department's No. 136B of 17th January 1881.
26,39,086	3,20,376	46,502	.....			
1,21,514	71,187	17,513	.....		123	Ditto ditto ditto No. 3637C of 13th December 1882.
4,093	.....	.....	.....		124	Ditto ditto by Superintending Engineer, Central Circle, on 1st June 1883.
1,25,607	71,187	17,513	.....			

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PROVINCIAL
CIVIL BUILDINGS, ROADS AND SERVICES.

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Metalled and Bridged Roads —*continued.*	Burdwan ...	Lithuria to Sitarampur Road.	125	Widening 4th, 5th, and 6th miles ... ...
		Bárakar-Purulia.	126	Ditto 1st, 2nd, and 3rd miles ... ...
	Chota Nagpore	Giridíh-Dumri	127	Improving approaches to Barákar river ...
		Lithuria-Sitarampore.	128	Re-aligning and metalling ... ...
		Ranchi-Silli ...	129	Collecting metal, soling, &c., for first 16 miles ...
		Madhubani Branch Road.	130	Bridging the road ... ...
	Rajshahye ...	Naxalbari to Garidhora.	131	Re-aligning and metalling the road ...
		Siliguri *viâ* Sevoke.	132	Opening out the road ... ...
Raised, Bridged and Unmetalled Roads.	Chota Nagpore	Hazáribágh to Ranchi.	133	Collecting metal for first 14 miles of Ranchi to Ramgurh Section ... ...
		Ditto ...	134	Consolidating metal on ditto ditto ...
		Ditto ...	135	Earthwork on 2nd section of above ... ...
		Ditto ...	136	Collecting metal on above ... ...
		Ditto ...	137	Consolidating metal on above ... ...
		Ditto ...	138	Constructing Bridges and culverts on ditto ...
		Ditto ...	139	Metalling the first 16 miles of Hazáribágh to Ranchi ... ...
		Ranchi to Silli	140	Earthwork on 2nd section ... ...
		Ditto ...	141	Culverts on ditto ... ...
	Chittagong ...	Raoján to Rangamáti.	142	Surveying the road ... ...
				Total Communications ...
				Miscellaneous Public Improvements.
Miscellaneous...	Ditto ...	Chittagong ...	143	Constructing masonry drain through Baxi haut, and improving Fairy Hill ravine ... ...
				Total Miscellaneous Public Improvements ...

OF BENGAL.

DIX B.—concluded.

1885-86, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*concluded.*

Amount of Estimate.	Outlay.		Grant for 1885-86.		Item No.	Remarks and References.
	Actual to end of 1883-84.	Probable during 1884-85.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
1,25,607	71,187	17,513	.....			
4,452	.....	.....	.....		125	Estimate sanctioned by Superintending Engineer, Central Circle, on 14th June 1883.
4,367	.....	.....	.....		126	Ditto ditto ditto on 10th October 1883.
2,581	.....	.....	.....		127	Ditto ditto Western Circle, on 26th May 1884.
4,778	.....	.....	.....		128	Ditto ditto ditto on 17th February 1883.
14,872	3,048	.....	.....		129	Ditto ditto in Bengal Government, Public Works Department's No. 445 of 25th January 1875.
13,307	.....	.....	.....		130	Ditto ditto No. 2063C of 28th June 1882.
1,18,892	1,08,431	2,554	.....		131	Ditto ditto No. 30C of 5th January 1882 and 1552C of 7th January 1883.
1,13,841	91,070	5,517	.....		132	Ditto ditto No. 775T of 8th November 1880.
26,512	21,937	1,619	.....		133	Ditto ditto No. 3457 of 3rd July 1873.
6,468	5,185	1,344	.....		134	Ditto ditto No. 1862C of 7th June 1882.
11,117	.....	.....	.....		135	Ditto ditto No. 3165C of 12th December 1883.
7,402	.....	.....	.....		136	Ditto ditto No. 3165C of 12th December 1883.
2,851	.....	.....	.....		137	Ditto ditto No. 3165C of 12th December 1883.
32,008	.....	.....	.....		138	Ditto ditto No. 3165C of 12th December 1883.
18,853	15,153	.....	.....		139	Ditto ditto No. 4872 of 8th October 1873.
24,523	15,627	473	.....		140	Ditto ditto No. 450C of 18th February 1883.
33,606	22,122	1,653	.....		141	Ditto ditto No. 455 of 26th January 1875.
9,900	.....	.....	.....		142	Ditto ditto No. 1217C of 24th April 1883.
5,75,937	3,53,760	30,673	.....			
11,878	.....	.....	.....		143	Ditto ditto No. 350T-MPI of 19th August 1884.
11,878	.....	.....	.....			

Receipts. ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE GENERAL

Accounts.	Budget Estimate, 1885-86.	Revised Estimate 1884-85.
	Rs.	Rs.
To Balance	12,000	10,761
To Civil Department—		
II.—Remittances from Civil to Public Works Department—		
Cheques of Public Works Department officers ...	44,50,950	39,46,629
III.—Items adjustable by Civil Department—		
Subscriptions to Service Funds	14,000	13,700
" to Hindu Family Annuity Fund ...	500	530
" to Bengal Christian Family Pension Fund ...	200	30
Gain by exchange	600	600
Miscellaneous	2,000	4,000
IV.—Items adjustable by Public Works Department—		
Payments for land for public works	40,000	30,000
Supplies from Forest Department	2,000	2,000
Transfers, Miscellaneous	6,000	5,300
To Central Adjusting Account	5,000	15,000
To Telegraph Department	1,000	600
To Transfers of the Public Works Department	8,00,000	10,50,000
To Provincial Revenue Receipts	2,40,000	7,10,000
To Imperial Revenue Receipts—		
Military works	5,000	8,000
Civil Buildings, Roads and Services	1,000	1,000
To Suspense Accounts (not affecting the Budget Grants)—		
Deposits	13,00,000	13,92,000
Tuccavi advances	500	1,42,000
Civil Engineers' Provident Fund	6,000	6,000
Total ...	68,86,750	78,38,150

OF BENGAL.

DIX D.

BRANCH, P. W. D., BENGAL, FOR THE YEARS 1884-85 AND 1885-86. **Charges.**

Accounts.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.
By Civil Department—	Rs.	Rs.
I.—Remittances to Civil from Public Works Department—		
Payments into treasuries by officers of the Public Works Department	4,11,000	7,71,000
III.—Items adjustable by Civil Department—		
Excluded Local Fund expenditure	1,76,550	13,300
Miscellaneous	20,000	18,500
Supplies to Forest Department	500	350
IV.—Items adjustable by Public Works Department—		
Public Works Revenue realized in Civil Department ...	21,000	21,000
Miscellaneous receipts of Public Works Department realized in Civil Department	16,000	18,000
Contributions in aid of Public Works	9,000	58,000
By Central Adjusting Account	1,000	1,200
By Telegraph Department	10,000	7,000
By Transfers of the Public Works Department	12,00,000	12,64,000
By Exepnditure against Incorporated Local Funds Budget Grant...	.....	12,000
By Expenditure against Provincial Budget Grant	29,25,000	25,21,000
By Expenditure in India against Imperial Budget Grant—		
Military Works	50,000	1,52,000
Civil Buildings, Roads and Services	7,49,100	12,23,800
By Suspense Accounts (not affecting the Budget Grants)—		
Deposits	12,80,000	12,32,000
Tuccavi advances	600	7,000
Civil Engineers' Provident Fund	6,000	6,000
By Balance	11,000	12,000
Total ...	68,86,750	73,38,150

APPENDIX E.

STATEMENT SHEWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS AND IRRIGATION WORKS IN BENGAL FOR 1883-84.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military	3,26,750	27,302	3,54,052	81,267	23·0
	Other Services—					
	Civil Buildings ...	10,84,074	1,01,832	11,85,906		
	Miscellaneous Public Improvements ...	942	78	1,020		
		10,85,016	1,01,910	11,86,926	2,70,917	22·8
Provincial ...	Civil Buildings ...	14,69,204	3,81,694	18,50,898		
	Communications ...	3,29,106	8,93,253	12,22,359		
	Miscellaneous Public Improvements ..	1,81,243	63,055	2,44,298		
		19,79,553	13,38,002	33,17,555	9,99,743	30·1
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ..	17,016	.....	17,016		
	Miscellaneous Public Improvements ...	.....	.....	.....		
		17,016	.....	17,016	3,914	23·0
Excluded Local Funds.	Civil Buildings ...	7,710	24,735	32,445		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	499	548	1,047		
		8,209	25,283	33,492	7,703	23·0
	Total for Buildings and Roads	34,16,544	14,92,497	49,09,041	13,63,544	27·8
Irrigation and Navigation Works, Ordinary.	Capital	4,40,332	.....	4,40,332	1,01,277	
	Revenue	.....	1,50,872	1,50,872	(a) 34,700	
	Works for which Capital or Revenue Accounts are not kept ...	1,53,041	1,56,722	3,09,763	(b) 53,816	
Agricultural Works	Works for which Capital or Revenue Accounts are not kept ...	2,70,116	3,44,140	6,14,256	1,34,156	
Productive Works ...	Irrigation, Revenue ...	.....	6,27,031	6,27,031	(c) 1,44,007	
	„ Capital ...	9,49,381	.....	9,49,381	1,91,557	
Famine Relief Protective Works.	„ Capital ...	2,43,747	.....	2,43,747	56,061	
Contributions ...	Village channels, &c. ...	9,926	1,335	11,261	411	
	Total for Irrigation ...	20,66,543	12,80,100	33,46,643	7,15,985	21·3
	Grand Total ...	54,83,087	27,72,597	82 55,684	20,79,529	25·2

(a) Exclusive of Rs. 51,529, cost of special revenue establishment.
(b) Ditto Rs. 21,120, cost of navigation establishment.
(c) Ditto Rs. 2,12,954, cost of special revenue establishment.

APPENDIX E—continued.

STATEMENT SHEWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS AND IRRIGATION WORKS IN BENGAL FOR 1884-85.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military	43,280	25,000	68,280	15,700	23·0
	Other Services—					
	Civil Buildings ...	3,75,100	1,54,700	5,29,800	1,16,100	21·9
Provincial ...	Civil Buildings ...	2,85 813	1,50,000	4,35,813		
	Communications ...	60,000	9,00,000	9,60,000		
	Miscellaneous Public Improvements ...	5,000	35,000	40,000		
		3,50,813	10,85,000	14,35,813	8,39,187	58·4
Incorporated Local Funds.	Civil Buildings ...	...	.....	.....		
	Communications ...	32,000	.....	32,000		
	Miscellaneous Public Improvements ...	.....	.....	.....		
		32,000	.....	32,000	7,360	23·0
Excluded Local Funds	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	1,06,000	2,700	1,08,700		
		1,06,000	2,700	1,08,700	24,990	23·0
	Total for Buildings and Roads	9,07,193	12,67,400	21,74,593	10,03,337	46·1
Irrigation and Navigation Works, Ordinary.	Captial	3,00,000	.....	3,00 000	69.000	
	Revenue	.....	1,25,000	1,25,000	(a)28,750	
	Works for which neither Capital nor Revenue Accounts are kept ...	77,000	1,45,000	2,22,000	(b)51,060	
Agricultural Works	Works for which neither Capital nor Revenue Accounts are kept ...	3,13,500	4,05,000	7,18,500	1.51,500	
		6,90,500	6,75,000	13,65,500	3,00,310	21·9
Productive Works ...	Irrigation Revenue ...	.....	7 10,000	7,10,000	(c)1,63,300	
	„ Capital ...	11,70,000	.....	11,70,000	2,69,100	
		11,70,000	7,10,000	18,80,000	4,32,400	23·0
	Total for Irrigation ...	18,60,500	13,85,000	32,45,500	7,32,710	22·5
	Grand Total ...	27,67,693	26,52,400	54,20,093	17,36,047	32 0

(a) Exclusive of Rs. 44,800, cost of the special revenue establishment.
(b) Ditto Rs. 25,200 ditto navigation establishment.
(c) Ditto Rs. 2,09,700 ditto special revenue establishment.

APPENDIX E—concluded.

STATEMENT SHEWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS AND IRRIGATION WORKS IN BENGAL FOR 1885-86.

SERVICE.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military	10,200	30,000	40,200	9,200	23·0
	Other Services—					
	Civil Buildings ...	4,37,200	1,64,500	6,01,700	1,38,400	23·0
Provincial ..	Civil Buildings ...	4,00,000	4,00,000	8,00,000		
	Communications ...	20,000	10,35,000	10,55,000		
	Miscellaneous Public Improvements ...	5,000	40,000	45,000		
		4,25,000	14,75,000	19,00,000	9,89,104	52·0
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
		.....	.....	.....	.....	.....
Excluded Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	1,54,500	6,500	1,61,000		
		1,54,500	6,500	1,61,000	14,600	9·0
	Total for Buildings and Roads	10,26,900	16,76,000	27,02,900	11,51,304	42·6
Irrigation and Navigation Works, Ordinary.	Capital	3,30,000	.....	3,30,000	75,900	
	Revenue	.....	1,42,000	1,42,000	(a)32,660	
	Works for which Capital or Revenue Account is not kept ...	54,000	1,74,000	2,28,000	(b)52,440	
Agricultural Works	Works for which Capital or Revenue Account is not kept	1,89,000	3,94,000	5,83,000	1,25,430	
Productive Works ...	Irrigation, Revenue ...	.....	6,40,000	6,40,000	(c)1,47,200	
	„ Capital ...	9,20,000	.....	9,20,000	2,11,600	
	Total for Irrigation ...	14,93,000	13,50,000	28,43,000	6,45,230	22·7
	GRAND TOTAL ...	25,19,900	30,26,000	55,45,900	17,96,534	32·4

(a) Exclusive of Rs. 49,196 cost of special Revenue Establishment.
(b) Ditto Rs. 22,670 do. Navigation Establishment.
(c) Ditto Rs. 2,32,600 do. of Special Revenue Establishment.

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Explanatary note of the establishment charges shown in Appendix E.

THE charges for the years 1883-84 and 1884-85 require no explanation, beyond what has already been given in the Appendix E of the Budget Estimate for 1884-85.

The additional cost of establishment in Bengal is due to the recent re-organization of Engineer establishment, and the high percentage of establishment charges in the estimated outlay for 1885-86, is due to the very restricted grants for the year. The establishment charges have been reduced to the lowest limits, and are only sufficient to provide for the sanctioned establishment of the Province.

E. D'S.—Reg. No. 1621J—290—25-5-85.

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BENGAL SECRETARIAT LIBRARY

501.

No. 1818A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

Dated Calcutta, the 22nd May 1885.

ANNUAL ESTIMATE OF RECEIPTS AND EXPENDITURE FOR PROVINCIAL CIVIL BUILDINGS, ROADS AND SERVICES IN BENGAL, FOR THE YEAR 1885-86.

READ—

Letter No. 454A of the 10th February 1885, of this Department, submitting to the Government of India, the preliminary Budget Estimate for Provincial Civil Buildings, Roads and Services in Bengal for the year 1885-86.

Resolution No. 84AG of the 19th March 1885, of the Government of India in the Public Works Department, accepting the figures of the above preliminary Budget Estimate.

Memorandum No. 258T—F of the 15th April 1885, from the Financial Department of this Government, withdrawing a sum of Rs. 2,50,000 from the grant for 1885-86 for Provincial Roads, Buildings and Services in Bengal.

REMARKS—The budget estimate for the year 1885-86 for Provincial Civil Buildings, Roads, and Services in Bengal has been framed in accordance with the Resolution of the Government of India in the Public Works Department, read above.

2. The receipts are estimated at Rs. 2,40,000 and include a sum of Rs. 40,000 on account of anticipated profits on sales of bricks to the Port Commissioners, Calcutta.

3. The expenditure has been estimated at Rs. 29,25,000, being the amount accepted by the Government of India in the Resolution read above. This amount, together with a sum of Rs. 1,30,000 available from Contributions, has been distributed as follows:—

	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Civil Buildings	4,00,000	4,00 000	8,00,000
Communications	20,000	10,35,000	10,55,000
Miscellaneous Public Improvements	1,35,000	40,000	1,75,000
	5,55,000	14,75,000	20,30,000
Establishments	...	...	9,89,104
Tools and plant	...	...	35,896
	Total	...	30,55,000

4. Owing to the very restricted grant for 1884-85, all quadrennial repairs to roads and buildings were postponed for that year, and consequently it has been necessary to provide full grants for repairs during the current year. The amount available for original works is therefore comparatively small, and is barely sufficient to provide for works in progress.

5. It will be observed that the greater portion of the grant for Original Works under "Civil Buildings" has been allotted to Minor Works under "Other Buildings." This has been done in order to give effect to the orders of the Financial Department of this Government, in the memorandum read above, withdrawing Rs. 2,50,000 from the grant for the year. This sum will be taken from the grant for Minor Works under "Other Buildings," leaving only Rs. 4,800 available for works of this class.

6. Appendix B attached to the Budget Estimates contains a list of estimates which have been approved and sanctioned. This shows that a sum of rather more than Rs. 22,00,000 is required to carry out Civil Buildings already

sanctioned. The sum available in 1885-86 is Rs. 1,50,000, and it has been utilized in the Budget Estimate in providing, as far as possible, for works which were actually in progress on the 31st March 1885. It has not been practicable to set aside any funds for allotments to civil officers for minor works, except in the case of Heads of Departments to whom the following sums are allotted:—

			Rs.
Inspector-General of Jails, L. P. ...	...	...	1,500
Ditto of Police, „ ...	...	...	1,000
Ditto of Registration, „ ...	...	...	1,000
Director of Public Instruction ...	...	...	500
Inspector-General of Civil Hospitals, Bengal	...	...	500
	Total	...	4,500

7. The sum available for Original Works under "Communications" is barely sufficient to carry on the few major and minor works which were in progress on the 31st March 1885. It will be observed from Appendix B that there are many important works under this head which are in abeyance for want of funds.

8. The grants for Original Works under "Miscellaneous Public Improvements," and for repairs of all kinds, call for no remark.

9. The charges for Public Works Establishment of all kinds in Bengal amount to Rs. 22,46,000 against Rs. 20,90,747 in the previous year, of which Rs. 9,89,104 have to be borne by Provincial Civil Buildings, Roads and Services. The increase in the total cost of Establishment is due to the recent reorganization of the Public Works Engineering Establishment, and to a higher grant having been found to be necessary for travelling allowances.

10. The charges for tools and plant call for no remark.

ORDER.—Ordered that a copy of this Resolution, and of the Budget Estimates referred to, be forwarded to all Superintending Engineers of Public Works Circles in Bengal, and to the Superintendent of Works, Calcutta, for information and guidance. The separate orders which have recently been issued on the necessity of reducing expenditure on Public Works, direct that the grants in Part II are to be carefully gone through, and the Lieutenant-Governor trusts that the anticipations of Government that at least one-third of the grants can be surrendered may be realized.

Ordered also that a copy of the Resolution, and the Budget Estimate referred to, be forwarded to the Examiner of Public Works Accounts, Bengal, and Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of the Resolution, and the Budget Estimate referred to, be forwarded to all Commissioners of Divisions in Bengal; to the Inspectors-General of Jails, Police, Registration and Civil Hospitals in Bengal; and to the Director of Public Instruction in Bengal, for information and guidance.

Ordered also that a copy of the above Resolution, and of the Budget Estimate referred to, be forwarded to the Quartermaster General in India, to the Board of Revenue, Lower Provinces, and to the Secretaries to this Government in the Financial, Revenue, Judicial, Political, Municipal, and General Departments, for information.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Col.*, R.E.,

Secretary to the Government of Bengal.

P. W. Dept.

C. E. G.—Reg. No. 23680—330—28-5-85.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

To

Resolution No. 1818A.

Dated the 22nd May 1885.

ORDERS on annual estimates of receipts and expenditure for Provincial Civil Buildings, Roads and Services in Bengal for 1885-86.

505

ESTIMATE OF CIVIL BUILDINGS, ROADS AND SERVICES IN CHARGE OF CIVIL OFFICERS—FOR 1885-86.

No. 1976C, dated Calcutta, the 3rd December 1884.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XXV.—CIVIL BUILDINGS, ROADS AND SERVICES.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals, six months, 1884-85.	EXPLANATORY REMARKS.
Ferries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Tolls on public ferries	4,97,000		4,97,000		5,05,200		5,02,928		2,14,045	The local estimates have been framed with reference to new settlements and actual receipts. The reduction of Rs. 8,000 occurs in the districts of Monghyr and Dinagepore. The Magistrate of the first district anticipates a decline in the road traffic consequent on the extension of the Tirhoot and Jhanjarpur lines. The Magistrate of Dinagepore states that the ferry bids were much less on account of the opening of the railway, which rendered the most important ferries on the main road of the district useless.
Fines	2,600		2,600		2,200		} 83,528		14	
Proceeds of old boats	400		400		2,600				80	
Miscellaneous	.....		.....		.....					
		5,00,000		5,00,000		5,10,000	5,86,456	5,00,500	2,14,139	The large reduction under proceeds of old boats is explained by the fact that in the current year's estimate was included the sale proceeds of old boats in the Midnapore district to the farmer of ferries (Rs. 2,500).
Cemeteries.										
Cemetery receipts		1,000		1,000		1,000	1,887	2,500	1,906	The large increase in the six months' actuals of cemetery receipts occurs in Howrah, where Rs. 919-12 have been paid into the treasury against an estimate of Rs. 300 only.
GRAND TOTAL ...		5,01,000		5,01,000		5,11,000	5,88,343	5,03,000	2,16,045	

GRANT 48.—CIVIL BUILDINGS, ROADS AND SERVICES.

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned grant, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.	Revised estimate, 1884-85.	Actuals, six months, 1884-85.	EXPLANATORY REMARKS.
FERRIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment.										
Clerks	4,067		4,067		4,307		} 4,384		2,285	Decrease in Sarun against increase in Midnapore sanctioned by Government of Bengal in letter No. 822T—M, dated 12th June 1884.
Servants	576		576		576					
Contingent charges.										
Service postage stamps	186		186		186		} 3,665		1,013	
Contingencies	3,861		3,861		3,633					
Compensation for ferries resumed ...	4,040		4,040		17,666		3,405		10,129	A portion of the compensation sanctioned for the resumption of ferries in Purneah, Bankoora, and Tipperah still remains unpaid.
Maintenance of ferries	17,828		17,828		18,722		4,935		1,532	
Petty construction and repairs ...	5,442		5,442		5,910		5,554		2,095	According to local requirements.
Miscellaneous	.....		.....		.....		672		1,288	
Total ...		36,000		36,000		51,000	22,595	42,000	18,342	
Contributions.										
Contribution to local funds and municipalities	*.....		.....		.....		} 1,12,225	{(a)54,500 (a)6,500}	21,714	* Omitted, pending reply to this office letter No. 813, dated the 1st December 1884, to the Secretary to the Government of Bengal in the Financial Department.
Contribution to the Burial Board Fund	*.....		.....		.....					
Total ...		.....		.....		.....	1,12,225	61,000	21,714	(a) As advised in Bengal Government letter No. 1863 (Finance), dated 18th November 1884.
Refunds		10,000		10,000		8,000	8,729	10,000	6,863	Estimated with reference to actuals, six months, and actuals of 1883-84.
GRAND TOTAL ...		46,000		46,000		59,000	1,43,549	1,13,000	46,919	

W. LeB.—Reg. No. 10531C—92—30-1-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 27TH JANUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1976C, dated the 3rd December 1884, submitting the estimates of receipts and charges of Civil Buildings, Roads and Services, in charge of Civil officers for 1885-86.

The Accountant-General's estimate of "Tolls on public ferries" for 1885-86 amounts to Rs. 4,97,000 against Rs. 5,05,200 for the current year. A decrease is anticipated in Dinagepore owing to the opening of the new railway, and in Monghyr, in consequence of the extensions of the Tirhoot State Railway. The estimate has been framed with reference to new settlements, and is accepted. The Accountant-General's estimate of other receipts included in this budget, aggregating Rs. 4,000, will also stand.

2. A provision of Rs. 36,000 has been made for "Ferry charges" for 1885-86 against Rs. 51,000, the grant for the current year. The estimate for 1884-85 includes a provision of Rs. 17,666 for compensation for the resumption of ferries in Purneah, Bankoora and Tipperah. A part of this only remains to be paid, and a provision of Rs. 4,040 has been made for next year. The estimate is passed. The estimate of refunds, amounting to Rs. 10,000 for next year against Rs. 8,000 the sanctioned grant for the current year, is also accepted, the actuals during the first six months of the current year having aggregated Rs. 6,863.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, and to the Municipal and General Departments, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 379-81.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 27th January 1885.

C. E. G.—Reg No. 13212C—70—30-1-85.

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FINAL ISSUE.

50—STATE RAILWAYS.

BUDGET ESTIMATE,

CAPITAL,

OF THE

NORTHERN BENGAL STATE RAILWAY,

FOR THE YEAR

1885-86.

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NORTHERN BENGAL STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1885-86.

Main and Minor Heads of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total probable outlay to end of 1885-86.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Construction Accounts.						
I.—Preliminary expenses. (Survey expenses... Plant ... ... Establishment, including salaries and allowances and contingencies)	.....	.....	.....	1,35,455	1,35,455	
II.—Land	.....	500	.....	9,08,015	9,08,515	
III.—Construction of line: Earthwork ...	4,000	4,000	2,000	17,04,282	17,10,282	
Bridgework ...	.....	8,500	.....	38,68,121	38,76,621	
Tunnels	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c., &c.	.....	7,500	.....	71,371	78,871	
Fencing	15,000	1,000	.....	5,50,147	5,51,147	
Electric telegraph	.....	.....	.....	48,010	48,010	
IV.—Ballast and Permanent-way. Ballasting ...	40,000	80,000	26,000	11,57,997	12,63,997	
Permanent-way ...	90,000	90,000	60,000	49,28,219	50,78,219	
V.—Stations and Buildings. Stations and offices	30,000	17,000	25,000	9,90,282	10,32,282	
Workshops and Store-buildings.	2,000	500	1,500	5,10,959	5,12,959	
Staff quarters ...	1,00,000	50,000	7,500	7,73,582	8,31,082	
Station machinery	30,000	22,500	500	4,30,270	4,53,270	
Total Construction Accounts ...	3,11,000	2,81,500	1,22,500	1,60,76,710	1,64,80,710	
VI.—Plant ... (Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...)	12,000	7,925	17,500	8,76,645	9,02,070	
VII.—Steam Ferries	.....	10,000	7,000	4,39,166	4,56,666	
VIII.—Rolling-stock. Locomotive .	2,50,000	4,01,000	.....	6,41,012	10,42,012	
Carriage and wagon	2,77,000	2,40,000	1,47,000	16,82,714	20,69,714	
IX.—Establishment as per Schedule A	.....	3,575	.....	23,04,199	23,07,774	
Total final heads ...	8,50,000	9,44,000	2,94,500	2,20,20,446	2,32,58,946	
Suspense Account as per Schedule B	−1,00,000	−50,000	−7,500	5,27,982	4,70,482	
Grand Total ...	7,50,000	8,94,000	2,87,000	2,25,48,428	2,37,29,428	
Deduct— Receipts on Capital Account ...	.....	.....	.....	−44,302	−44,302	
Total ...	7,50,000	8,94,000	2,87,000	2,25,04,126	2,36,85,126	
Deduct— Debits to the Indian books by credit to "expenditure in England" for value of English stores received and other items charged off in England	4,03,000	5,37,000	1,49,500	54,63,302	61,49,802	
Net Indian Expenditure ...	3,47,000	3,57,000	1,37,500	1,70,40,824	1,75,35,324	

SCHEDULE B.

NORTHERN BENGAL STATE RAILWAY.

Detail of sums provided under Suspense Account for the year 1885-86.

	Actual balance at end of 1883-84.	Probable transactions of 1884-85.			Probable balance at end of 1884-85.	Probable transactions of 1885-86.			Probable balance at end of 1885-86.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debit or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases	—50,688	5,42,905	5,42,217	688	—50,000	4,10,000	4,10,000	.....	—50,000	
Sales	1,084	2,300	3,284	—984	100	3,000	2,900	100	200	
Stores	5,31,771	13,41,074	13,55,845	—14,771	5,17,000	8,21,000	8,26,718	—5,718	5,11,282	
Manufactures	34,078	54,422	88,500	—34,078	.....	20,000	20,000	.....	.....	
Workshop manufacture ...	7,588	4,40,804	4,40,510	294	7,882	3,50,000	3,50,882	—882	7,000	
Miscellaneous advances ...	4,144	35,752	36,896	—1,144	3,000	35,000	36,000	—1,000	2,000	
London stores	5	5,57,000	5,57,005	—5	.....	1,60,000	1,60,000	.....	.....	
Ditto invoices	.....	66,821	66,821	.....	.....	.....	.....	.....	.....	
Total ...	5,27,982	30,41,078	30,91,078	—50,000	4,77,982	17,99,000	18,06,500	—7,500	4,70,482	

MANAGER'S OFFICE;
NORTHERN BENGAL STATE RAILWAY,
Saidpur, 7th January 1885.

T. B. B. SAVI, *Major*, R.E.,
Manager.

SCHEDULE A.

CAPITAL.

Budget Estimate of Establishment, Northern Bengal State Railway, for the year 1884-85.

Number.		Details.	Monthly salary of office.	Estimate, 1884-85.					Estimate, 1885-86.					Remarks.
1884-85.	1885-86.			Per mensem.	Per annum.	Distribution. Capital.	Revenue.	Total.	Per mensem.	Per annum.	Distribution. Capital.	Revenue.	Total.	
		Engineering Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
		Allowance of Superintendent of Works	100	100	248	248	.....	248						
		Total Engineers' Establishment ...	.....	.....	248	248	.....	248						
		Upper Subordinate Establishment.												
1 for 4 months	...	Public Works Inspector	300	300	1,200	1,200	.....	1,200						
1 „ 1 month	...	Ditto, temporary ...	250	250	250	250	.....	250						
1 „ 2 months and 18 days.	...	Supervisor, temporary	150	150	387	387	.....	387						
1 for 1 month	...	Overseer	80	80	80	80	.....	80	Nil.	Nil.	Nil.	Nil.	Nil.	
		Total Upper Subordinate Establishment	.....	.....	1,917	1,917	.....	1,917						
		Lower Subordinate Establishment.												
1 for 4 months	...	Sub-Overseer	50	50	200	200	.....	200						
		Total Subordinate Establishment ...	.....	.....	200	200	.....	200						

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SCHEDULE A—*concluded.*

CAPITAL.

Budget Estimate of Establishment, Northern Bengal State Railway, for the year 1884-85—*concluded.*

Number.		Details.	Monthly salary of office.	Estimate, 1884-85.					Estimate, 1885-86.					Remarks.
1884-85.	1885-86.			Per mensem.	Per annum.	Distribution.			Per mensem.	Per annum.	Distribution.			
						Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
		Office Establishment.												
1 for 4 months	...	Clerk	40	40	160	160	.....	160						
Ditto	...	Do.	30	30	120	120	.....	120						
Ditto	...	Do.	20	20	80	80	.....	80						
Ditto	...	Do.	15	15	60	60	.....	60						
		Total Office Establishment ...	.....	.....	420	420	.....	420						
		Petty Establishment.												
1 for 3 months	...	Khallasee	7	7	21	21	.....	21						
8 „ 4 „	...	Khallasees	6	48	184	184	.....	184						
		Total Petty ...	.....	.....	205	205	.....	205	Nil.	Nil.	Nil.	Nil.	Nil.	
		Travelling allowance	.....	.....	160	160	.....	160						
		Contingencies	.....	.....	32	32	.....	32						
		Total Engineering ...	.....	.....	3,182	3,182	.....	3,182						
		Audit and Accounts	.....	.....	216	216	.....	216						
		Medical and Sanitation	.....	.....	177	177	.....	177						
		GRAND TOTAL ESTABLISHMENT ...	.....	.....	3,575	3,575	.....	3,575						

H. L. G.—Reg. No. 1030J—100—2-5-85.

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FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

TIRHOOT STATE RAILWAY, ORIGINAL LINE, AND HAJIPORE EXTENSION,

FOR THE YEAR

1885-86.

516

TIRHOOT STATE RAILWAY, ORIGINAL LINE, AND HAJIPORE EXTENSION.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and sub head of accounts.		Budget grant, 1884-85.	Expenditure. Regular estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Sanctioned estimate.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction Accounts.								
I.—Preliminary expenses. Survey expenses ...		.....	500	.....	48,417	72,511	.....	.....
Plant ...	O	.....	—20		23,614			18,375
	H	.....						
Establishment, including salaries, allowances, and contingencies ...								
Total ...	O	.....	500	.....	48,417	72,511	.....	.....
	H	.....	—20		23,614			18,375
II.—Land ...	O	.....	28,500	1,600	3,90,496	5,75,952	.....	.....
	H	40,000	50,158		90,798			77,539
III.—Construction of line. Earthwork ...	O	.....	16,500	1,000	6,05,595	7,14,112	.....	.....
	H	7,000	25,265		65,752			87,542
Bridgework ...	O	3,142	16,100	15,000	12,82,714	14,73,942	.....	.....
	H	63,346	87,558		72,570			1,57,893
Tunnels ...	O	.....	.....	.....	.....	.....	.....	.....
	H	.....	.....	.....	.....	.....	.....	.....
Level crossings, huts, lodges, &c.	O	.....	.....	5,000	1,01,412	1,23,061	.....	.....
	H	10,000	15,240		1,409			19,391
Fencing ...	O	.....	26,500	60,000	2,25,753	3,60,450	.....	.....
	H	51,000	45,452		2,745			1,06,592
Electric telegraph	O	.....	.....	.....	.....	.....	.....	.....
	H	.....	.....	.....	.....	.....	.....	.....
Total ...	O	3,142	59,100	81,000	22,15,474	26,71,565	.....	.....
	H	1,31,346	1,73,515		1,42,476			3,71,418
IV.—Ballast and permanent-way. Ballasting ...	O	1,16,458	1,20,000	10,000	9,89,753	12,90,114	.....	.....
	H	50,000	87,479		82,882			1,71,060
Permanent-way ...	O	.....	31,500	15,000	39,47,965	46,27,736	.....	.....
	H	2,86,450	1,34,336		4,98,935			9,10,267
Total ...	O	1,16,458	1,51,500	25,000	49,37,718	59,17,850	.....	.....
	H	3,36,450	2,21,815		5,81,817			10,81,327
V.—Stations and buildings. Stations and offices	O	22,900	57,350	10,000	6,60,093	7,96,917	.....	.....
	H	35,300	25,421		44,053			51,709
Workshop and store buildings.	O	81,000	68,500	8,500	2,10,635	2,87,635	.....	.....
	H	.....	.....		.....			.....
Staff quarters ...	O	1,100	82,600	29,500	4,21,092	5,70,563	.....	.....
	H	16,950	30,596		6,775			32,639
Station machinery	O	7,700	27,640	.....	3,27,662	4,14,760	.....	.....
	H	30,300	57,212		12,246			59,790
Total ...	O	1,12,700	2,36,090	48,000	16,19,482	20,79,875	.....	.....
	H	82,550	1,13,229		63,074			1,44,138
Total Construction Account ...	O	2,32,300	4,75,690	1,70,000	92,11,587	1,13,17,753	.....	.....
	H	5,90,346	5,58,697		9,01,779			16,92,797
VI.—Plant ... Engineering ...	O	.....	2,500	.....	1,01,076	1,12,388	.....	.....
	H	.....	—3,200		12,012			23,478
Locomotive ...	O	.....	3,000	.....	1,33,134	1,38,301	.....	.....
	H	.....	2,167		.....			.....
Carriage and wagon, station and office furniture.	O	.....	.....	.....	.....	89	.....	.....
	H	.....	89		.....			.....
	O	.....	1,000	.....	88,474	1,03,782	.....	.....
	H	.....	10,844		3,464			4,882
Total ...	O	.....	6,500	.....	3,22,684	3,54,560	.....	.....
	H	.....	9,900		15,476			28,360
Carried over ...	O	2,32,300	4,82,190	1,70,000	95,34,271	1,16,72,313	.....	.....
	H	5,90,346	5,68,597		9,17,255			17,21,157

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TIRHOOT STATE RAILWAY, ORIGINAL LINE, AND HAJIPORE EXTENSION.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and sub head of accounts.		Budget grant, 1884-85.	Expenditure. Regular estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Sanctioned estimate.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	O	2,32,300	4,82,190	1,70,000	95,34 271	1,16,72,313	.....	.....
	H	5,90,346	5,68,597		9,17,255			17,21,157
VII.—Steam ferries	O	.....	14,928	30,000	4,88,374	5,33,318	.....	...
	H	.....	16		.....			1,78,500
VIII.—Rolling-stock. Locomotive ...	O	.....	.....	.....	5,34,237	5,37,761	.....	.. ...
	H	15,300	3,544		—20			47,376
Carriage and wagon	O	1,00,000	36,200	14,649	7,97,453	9,79,531	.....	.
	H	.....	94,513		36,716			1,84,747
Total ..	O	1,00,000	36,200	14,649	13,31,690	15,17,292	.....	
	H	15,300	98,057		36,696			2,32,123
IX.—Establishment as per Schedule A	O	1,700	7,000	5,000	8,78,352	9,79,583	.....	.....
	H	29,654	46,727		42,504			68,220
Total final heads ...	O	3,34,000	5,40,318	2,19,649	1,22,32,687	1,47,02,506	.....	
	H	6,35,300	7,13,397		9,96,455			22,00,000
Suspense account as per Schedule B	O	.....	.....	—7,33,649	.....	.....	.....	.....
	H	—2,50,000	—98,847		8,32,496			
Amount held in reserve	O	16,000	.....	.....	.....	.....	.....	.....
	H	.....	.. ...					
Grand Total ...	O	3,50,000	5,40,318	—5,14,000	1,22,32,687	1,47,02,506	.....	.....
	H	3,85,300	6,14,550		18,28,951			
Deduct— Receipts on capital account ...	O	.....	318	20,000	5,646	.....	.....	.....
	H	.....	550		55			
	O	3,50,000	5,40,000	—5,34,000	1,22,27,041	.....	... ..	.....
	H	3,85,300	6,14,000		18,28,896			
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England.	O	.....	.....	.....	30,67,192	.....	.....	.....
	H	15,300	3,54,000		3,07,195			
Net Indian expenditure ...	O	3,50,000	5,40,000	—5,34,400	91,59,849	.....	.....	.....
	H	3,70,000	2,60,000		15,21,701			

O represents open line.
H " Hajipore Extension.

TIRHOOT STATE RAILWAY.

ORIGINAL LINE AND HAJIPORE EXTENSION.

SCHEDULE B.

Detail of Sums provided for under Suspense Accounts for 1885-86.

SUSPENSE HEADS.	Actual balance at end of 1883-84.	PROBABLE TRANSACTION OF 1884-85.			Probable balance at end of 1884-85.	PROBABLE TRANSACTION OF 1885-86.			Probable balance at end of 1885-86.	REMARKS.
		Debits	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... Stores ... ... / Plant	4,886	5,51,114	5,60,000	—8,886	—4,000	4,000	.....	4,000	.....	
Sales	66	2,134	2,000	134	200	.....	200	—200	.....	
Stores	7,95,562	28,91,800	29,67,864	—76,064	7,19,498	.....	7,19,498	—7,19,498	.....	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advance	11,666	70,000	79,715	—9,715	1,951	.....	1,951	—1,951	.....	
London stores	3,101	1,35,899	1,35,000	899	4,000	.....	4,000	—4,000	.....	
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	17,215	3,25,183	3,30,398	—5,215	12,000	.....	12,000	—12,000	.....	
Total ...	8,32,496	39,76,130	40,74,977	—98,847	7,33,649	4,000	7,37,649	—7,33,649	.....	

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TIRHOOT STATE RAILWAY—HAJIPUR BRANCH.

Abstract of Establishment charges, 1885-86.

Sub-heads of Establishment.	Salaries, 1885-86.	Travelling, 1885-86.	Contingencies, 1885-86.	Total.		Distribution.			
						Capital.		Revenue.	
				1885-86.	1884-85.	1884-85.	1885-86.	1884-85.	1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction					9,845				
Engineering					23,546				
	5,000	.....	.....	5,000		46,727	5,000	.....	.....
Stores					9,009				
Audit and accounts					3,554				
Medical and sanitation	.....	.....	.....	.....	221	.....	.....	.....	.....
Telegraph	.....	.....	.....	.....	552	.....	.....	.....	.....
Total ...	5,000	.....	.....	5,000	46,727	46,727	5,000	.....	.....

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SCHE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot State

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Director's, Consulting Engineer's, and Store-keeper's Establishment.			
	1	Engineer-in-Chief's salary	.....	450	(a)6,503
1		Clerk	40	40	480
1		Draftsman	100	100	1,200
1		Ditto	25	25	300
1		Ditto	30	30	360
2		Peons	6	12	144
1		Khalasee	7	7	84
		Total ...	.....	.....	9,071
		Travelling allowances ...	.....	30	360
		Total ...	.....	.....	9,431
		Engineering Department.			
		Engineer Establishment.			
1		Executive Engineer, 3rd grade	790	790	(a)1,580
1		Ditto, 4th „	550	550	(b)3,300
1		Assistant Engineer, 2nd „	350	350	(c)900
		Total Engineer Establishment ...	.....	.....	5,780
		Upper Subordinate Establishment.			
1		Supervisor, 1st grade	.....	.....	200
1		Sub-Engineer, 3rd „	280	280	(d)2,240
1		Supervisor, 2nd „	150	150	(e)1,800
1		Overseer	80	80	960
		Overseers	80	80	(f)640
1		P. W. Inspector	200	200	2,400
		Total, Upper Subordinate Establishment ...	.....	.....	8,240
		Lower Subordinate Establishment.			
1		Sub-Overseer	40	40	480
1		Ditto	40	40	(g)240
2		Sub-Inspectors	35 & 25	60	(h)300
		Total, Lower Subordinate Establishment ...	.....	.....	1,020
		Petty Establishment.			
1		Cash Jemadar	10	10	(i)70
		Burkundazes	.....	.....	.....
		Sub-divisional chowkidars	.....	.....	.....
		Total ...	.....	.....	70

DULE A.

REVENUE.

Railway, Hajipur Extension, for the year 1885-86.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,503	.....	6,503	.....	.....	.....	.....	.....	(a) Including salary of late Manager for one month.
480	.....	480	.....	.....	.....	.....	.....	
1,200	.....	1,200	.....	.....	.....	.....	.....	
300	.....	300	.....	.....	.....	.....	.....	
360	.....	360	.....	.....	.....	.....	.....	
144	.....	144	.....	.....	.....	.....	.....	
84	.....	84	.....	.....	.....	.....	.....	
9,071	.....	9,071	.....	.....	.....	.....	.....	
360	.....	360	.....	.....	.....	.....	.....	
9,431	.....	9,431	.....	.....	.....	.....	.....	
1,580	.....	1,580	.....	.....	.....	.....	.....	(a) For 2 months.
3,300	.....	3,300	.....	.....	.....	.....	.....	(b) For 6 ,,
900	.....	900	.....	.....	.....	.....	.....	(c) For 2 ,,
5,780	.....	5,780	.....	.....	.....	.....	.....	
200	.....	200	.....	.....	.....	.....	.....	One month.
2,240	.....	2,240	.....	.....	.....	.....	.....	(d) For 8 months, including sub-divisional allowance.
1,800	.....	1,800	.....	.....	.....	.....	.....	
960	.....	960	.....	.....	.....	.....	.....	(e) Getting half pay on sick leave.
640	.....	640	.....	.....	.....	.....	.....	
2,400	.....	2,400	.....	.....	.....	.....	.....	(f) For 8 months.
8,240	.....	8,240	.....	.....	.....	.....	.....	
480	.....	480	.....	.....	.....	.....	.....	
240	.....	240	.....	.....	.....	.....	.....	(g) For 6 months.
300	.....	300	.....	.....	.....	.....	.....	(h) For 5 ,,
1,020	.....	1,020	.....	.....	.....	.....	.....	
70	.....	70	.....	.....	.....	.....	.....	(i) For 7 months.
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
70	.....	70	.....	.....	.....	.....	.....	

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot State

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Office Establishment.	Rs.	Rs.	Rs.
1		Accountant, 4th grade	142	142	(j)1,136
1		Clerk	90	90	630
2		Clerks	50	100	400
2		Do.	45 & 25	70	70
1		Clerk	30	30	360
3		Clerks	25	75	525
1		Sub-divisional clerk	40	40	280
1		Ditto	35	35	245
1		Cashier	50	50	350
1		Pay clerk	30	30	210
1		Draftsman	70	70	840
1		Ditto	40	40	280
1		Ditto	25	25	100
		Clerk	30	30	90
		Do.	25	25	100
6		Peons	6	36	252
3		Chowkidars	5	15	105
2		Ditto	5 & 6	.....	11
		Total, Office Establishment ...	.....	.....	5,984
		Travelling allowance ...	.....	.....	1,800
		Total, Engineering Establishment ...	.....	.....	22,894
		Audit and Accounts.			
9		Clerks	30	270	3,240
2		Peons	6	12	144
1		Ditto	5	5	60
		Total ...	.....	.....	3,444
		Total Audit and Accounts ...	.....	.....	3,444
		Store Department.			
		Portion Store-keeper's salary, 2nd grade ...	.....	.....	(a)4,497
1		Sub-Store-keeper	65	65	(b) 650
2		Ditto	40	80	(c) 720
		Ward-keepers...	.....	.....	108
1		Clerk	40	40	
1		Do.	25	25	1,019
5		Peons	6	30	
		Chowkidars	.....	.....	671
		Total ...	.....	.....	7,665
		Travelling allowance ...	.....	.....	736
		Total, Store Department ...	.....	.....	8,401

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A—*continued.*

REVENUE.

Railway, Hajipur Branch, for the year 1885-86—*continued.*

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			For mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,136	.....	1,136	.....	.....	.....	.....	.....	
630	.....	630	.....	.....	.....	.....	.....	(*j*) For 8 months.
400	.....	400	.....	.....	.....	.....	.....	Do. 7 ,,
70	.....	70	.....	.....	.....	.....	.....	Do. 4 ,,
360	.....	360	.....	.....	.....	.....	.....	Do. 1 ,,
525	.....	525	.....	.....	.....	.....	.....	
280	.....	280	.....	.....	.....	.....	.....	
245	.....	245	.....	.....	.....	.....	.....	
350	.....	350	.....	.....	.....	.....	.....	
210	.....	210	.....	.....	.....	.....	.....	
840	.....	840	.....	.....	.....	.....	.....	
280	.....	280	.....	.....	.....	.....	.....	
100	.....	100	.....	.....	.....	.....	.....	
90	.....	90	.....	.....	.....	.....	.....	
100	.....	100	.....	.....	.....	.....	.....	
252	.....	252	.....	.....	.....	.....	.....	
105	.....	105	.....	.....	.....	.....	.....	
11	.....	11	.....	.....	.....	.....	.....	
5,984	.....	5,984	.....	.....	.....	.....	.....	
1,800	.....	1,800	.....	.....	.....	.....	.....	
22,894	.....	22,894	.....	.....	.....	.....	.....	
3,240	.....	3,240	.....	.....	.....	.....	.....	
144	.....	144	.....	.....	.....	.....	.....	
60	.....	60	.....	.....	.....	.....	.....	
3,444	.....	3,444	.....	.....	.....	.....	.....	
3,444	.....	3,444	.....	.....	.....	.....	.....	
4,497	.....	4,497	.....	.....	.....	.....	.....	(*a*) Including Mr. Faulkner pay for October 1884.
650	.....	650	.....	.....	.....	.....	.....	(*b*) For 10 months.
720	.....	720	.....	.....	.....	.....	.....	(*c*) For 9 ,,
108	.....	108	.....	.....	.....	.....	.....	
1,019	.....	1,019	.....	.....	.....	.....	.....	
671	.....	671	.....	.....	.....	.....	.....	
7,665	.....	7,665	.....	.....	.....	.....	.....	
736	.....	736	.....	.....	.....	.....	.....	
8,401	.....	8,401	.....	.....	.....	.....	.....	

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot State

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate. Per mensem.	Estimate. Per annum.
		Medical.	Rs.	Rs.	Rs.
1		Native Doctor	20	20	(*a*) 80
1		Peon	5	5	20
1		Sweeper	4	4	16
		Total ...	.....	.....	116
		Travelling allowance ...	.....	.....	46
		Total, Medical ...	.....	.....	162
		Telegraph.			
1		Signaller	30	30	(*b*) 210
2		Do.	20	40	280
1		Sweeper	20	20	(*c*) 52
		Total, Telegraph ...	.....	.....	542
		Contingencies.			
		Engineer-in-Chief's Office	.....	.....	414
		Executive Engineer's Office	.....	.....	652
		Store-keeper's Office	.....	.....	608
		Deputy Examiner's Office	.....	.....	110
		Telegraph Department	.....	.....	10
		Medical Department	.....	.....	59
		Total Contingencies ...	.....	.....	1,853
		Add Total Establishment ...	.....	.....	44,874
		Grand Total Schedule A ...	.....	.....	46,727

A—*concluded.*

REVENUE.

Railway, Hajipur Extension, for the year 1885-86—*concluded.*

1884-85.			Estimate 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
80	.....	80	.....	.....	.....	.....	.....	(a) For four months.
20	.....	20	.....	.....	.....	.....	.....	Ditto.
16	.....	16	.....	.....	.....	.....	.....	Ditto.
116	.....	116	.....	.....	.....	.....	.....	
46	.....	46	.....	.....	.....	.....	.....	
162	.....	162	.....	.....	.....	.....	.....	
210	.....	210	.....	.....	.....	.....	.....	(b) For seven months.
280	.....	280	.....	.....	.....	.....	.....	Ditto.
52	.....	52	.....	.....	.....	.....	.....	(c) For 2½ months.
542	.....	542	.....	.....	.....	.....	.....	
414	.....	414	.....	.....	.....	.....	.....	
652	.....	652	.....	.....	.....	.....	.....	
608	.....	608	.....	.....	.....	.....	.....	
110	.....	110	.....	.....	.....	.....	.....	
10	...	10	.....	.....	.....	.....	.....	
59	.....	59	.....	.....	.....	.....	.....	
1,853	.....	1,853	.....	.....	.....	.....	.....	
44,874	.....	44,874	.....	.....	.....	.....	.....	
46,727	.....	46,727	.....	.....	.....	.....	.....	

J. E. S.—Reg. No. 1597J—100—12-5-85.

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FINAL ISSUE.

50—STATE RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

PATNA-GYA STATE RAILWAY,

FOR THE YEAR

1885-86.

E. D'S.—Reg. No. 1020.J—100—2-5-85.

PATNA-GYA STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and Sub-head of Account.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	6,904	6,904	
	.....	.....	.....	6,904	6,904	
II.—Land	.....	.....	.....	66,209	66,209	
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... Level-crossings, huts, lodges, &c. ... Fencing ... Electric Telegraph...	2,000	.....	1,937	6,95,481	6,97,418	
	2,000	.....	1,937	6,95,481	6,97,418	
IV.—Ballast and Permanent-way. { Ballasting ... Permanent-way ...	65,000	1,42,362	30,972 28,477	21,16,831	23,18,642	
	65,000	1,42,362	59,449	21,16,831	23,18,642	
V.—Stations and Buildings. { Stations and offices... Workshop store buildings ... Staff quarters ... Station machinery ...	28,000	36,638	13,272 ..... 23,342	4,26,109	4,99,361	
	28,000	36,638	36,614	4,26,109	4,99,361	
Total Construction Account ...	95,000	1,79,000	98,000	33,11,534	35,88,534	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...	.....	.....	.....	67,902	67,902	
	.....	.....	.....	67,902	67,902	
VII.—Steam ferries	.....	.....	.....	.....	.....	
VIII.—Rolling stock ... { Locomotive ... Carriage and wagon	.....	.....	.....	1,41,938	1,41,938	
	.....	.....	.....	1,41,938	1,41,938	
IX.—Establishment as per Schedule A	.....	.....	.....	2,39,865	2,39,865	
Total final heads ...	95,000	1,79,000	98,000	37,61,239	40,38,239	
Suspense account as per Schedule B ...	.....	.....	.....	1,606	1,606	
Grand Total ...	95,000	1,79,000	98,000	37,62,845	40,39,845	
Deduct— Receipts on capital account ...	.....	.....	.....	.....	.....	
	95,000	1,79,000	98,000	37,62,845	40,39,845	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England ...	.....	.....	.....	8,59,347	8,59,347	
Net Indian Expenditure ...	95,000	1,79,000	98,000	29,03,498	31,80,498	

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FINAL ISSUE.

PRODUCTIVE PUBLIC WORKS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

TIRHOOT STATE RAILWAY,

ASSAM-BEHAR STATE RAILWAY—TIRHOOT SECTION—(GUNDUCK BRIDGE AND KOSI EXTENSION)

FOR THE YEAR

1885-86.

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TIRHOOT STATE RAILWAY.

ASSAM-BEHAR STATE RAILWAY—TIRHOOT SECTION—(GUNDUCK BRIDGE AND KOSI EXTENSIONS.)

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and sub-head of accounts.		Budget grants, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Revised estimate.	Remarks.
Construction Accounts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. (Survey expenses, Plant ..., Establishment, including salaries, allowances, and contingencies.)	K	5,000	2,000	500	92,921	95,421	.....	6,510	
	G	5,000	1,000	100	.....	1,100	.....	500	
	K	5,000	2,000	500	92,921	95,421	.....	6,510	
	G	5,000	1,000	100	....	1,100	.....	500	
II.—Land	K	.....	45,000	25,000	6,573	76,573	.....	46,307	
	G	10,000	25,000	45,000	.....	70,000	.....	55,000	
III.—Construction of line. Earthwork ...	K	50,000	60,000	15,000	18,240	93,240	.....	83,477	
	G	15,000	10,000	5,000	.....	15,000	.....	28,408	
Bridgework ...	K	1,70,000	1,00,000	16,000	6,548	1,22,548	.....	2,22,185	
	G	2,40,000	2,18,200	2,42,000	.....	4,60,200	.....	17,58,582	
Tunnels	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Level-crossing, huts, lodges, &c.	K	.....	10,000	2,000	.....	12,000	.....	4,047	
	G	.....	.....	1,000	.....	1,000	.....	3,844	
Fencing	K	20,000	.....	.....	.....	.....	.....	3,499	
	G	.....	.....	.....	.....	.....	.....	9,530	
Electric Telegraph	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
	K	2,40,000	1,70,000	33,000	24,788	2,27,788	.....	3,13,208	
	G	2,55,000	2,28,200	2,48,000	.....	4,76,200	.....	18,00,364	
IV.—Ballast and permanent-way. Ballasting ...	K	55,000	65,000	10,000	7,937	82,937	.....	85,435	
	G	.....	.....	15,000	.....	15,000	.....	16,555	
Permanent-way ...	K	2,00,000	1,28,850	10,000	.....	1,38,850	.....	3,87,482	
	G	20,000	15,000	1,000	.....	16,000	.....	59,450	
	K	2,55,000	1,93,850	20,000	7,937	2,21,787	.....	4,72,917	
	G	20,000	15,000	16,000	.....	31,000	.....	76,005	
V.—Stations and Buildings. Stations and offices	K	15,000	10,000	5,000	.....	15,000	.....	23,447	
	G	.....	500	1,000	.....	1,500	.....	20,863	
Workshop store buildings.	K	3,000	1,000	.....	.....	1,000	.....	.....	
	G	.....	3,000	.....	.....	3,000	.....	7,035	
Staff quarters ...	K	20,000	6,000	5,000	5,728	16,728	.....	10,196	
	G	.....	14,500	.....	.....	14,500	.....	26,901	
Station machinery	K	15,000	8,000	6,000	.....	14,000	.....	19,240	
	G	.....	.....	.....	.....	.....	.....	12,180	
	K	53,000	25,000	16,000	5,728	46,728	.....	52,883	
	G	.....	18,000	1,000	.....	19,000	.....	66,979	
Total Construction Account ...	K	5,53,000	4,35,850	94,500	1,37,947	6,68,297	.....	8,91,825	
	G	2,90,000	2,87,200	3,10,100	.....	5,97,300	.....	19,98,848	
VI.—Plant ... Engineering ...	K	.....	6,000	.....	393	6,393	.....	18,050	
	G	.....	.....	.....	.....	.....	.....	60,000	
Locomotive ...	K	5,000	.....	1,000	.....	1,000	.....	.....	
	G	40,000	48,000	500	.....	48,500	.....	...	
Carriage and wagon, station and office furniture.	K	.....	.....	.....	76	76	.....	2,520	
	G	.....	.....	.....	.....	.....	.....	1,500	
	K	5,000	6,000	1,000	469	7,469	.....	20,570	
	G	40,000	48,000	500	.....	48,500	.....	61,500	
VII.—Steam ferries	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-stock. Locomotive ...	K	65,000	.....	.....	.....	.....	.....	15,792	
Carriage and wagon.	G	.....	.....	.....	.....	.....	.....	50,978	
	K	65,000	.....	.....	.....	.....	.....	66,770	
	G	.....	.....	.....	.....	.....	.....	.....	
Carried over ...	K	6,23,300	4,41,850	95,500	1,38,416	6,75,766	.....	9,28,187	
	G	3,30,000	3,35,200	3,10,600	.....	6,45,800	.....	21,11,326	

K represents Kosi Extension.
G „ Gunduck Bridge.

TIRHOOT STATE RAILWAY.

ASSAM-BEHAR STATE RAILWAY—TIRHOOT SECTION—(GUNDUCK BRIDGE AND KOSI EXTENSION)—*continued.*

Abstract of Budget Estimate (Capital) for the year 1885-86—continued.

Main and Sub-head of Accounts.		Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Revised Estimate.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	K	6,23,000	4,41,850	95,500	1,38,416	6,75,766	.....	9,28,187	
	G	3,30,000	3,35,200	3,10,600	.....	6,45,800	.....	21,11,326	
IX.—Establishment as per schedule A.	K	25,000	30,000	25,000	9,087	64,087	.....	1,06,320	
	G	24,000	18,000	44,251	.....	62,251	.....	96,216	
Total final heads ...	K	6,48,000	4,71,850	1,20,500	1,47,503	7,39,853	.....	10,85,485	
	G	3,54,000	3,53,200	3,54,851	.....	7,08,051	7,40,462	21,56,564	
Suspense accounts as per Schedule B.	K	.....	500	7,31,649	49	7,32,198	.....	.....	
	G	.....	2,000	2,000	.....	4,000	.....	.....	
Amount held in reserve	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Grand Total ...	K	6,48,000	4,72,350	8,52,149	1,47,552	14,72,051	.....	.....	
	G	3,54,000	3,55,200	3,56,851	.....	7,12,051	.....	.....	
Deduct— Receipts on capital account ...	K	1,000	50	.....	.....	50	.....	.....	
	G	1,000	500	.....	.....	500	.....	.....	
	K	6,47,000	4,72,300	8,52,149	1,47,552	14,72,001	.....	.....	
	G	3,53,000	3,54,700	3,56,851	.....	7,11,551	.....	.....	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged of in England.	K	3,20,000	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Net Indian expenditure ...	K	3,27,000	4,72,300	8,52,149	1,47,552	14,72,001	.....	.....	
	G	3,53,000	3,54,700	3,56,851	.....	7,11,551	.....	.....	
Total ...		6,80,000	8,27,000	12,09,000	1,47,552	21,83,552	.....	.....	

K represents Kosi Extension.
G " Gunduck Bridge.

TIRHOOT STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1885-86.

Suspense heads.	Actual balance at end of 1883-84.	Probable transactions of 1884-85.			Probable balance at end of 1884-85.	Probable transactions of 1885-86.			Probable balance at end of 1885-86.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... Stores ...	.....	.....	.....	.....	.....	5,56,000	5,60,000	—4,000	—4,000	
Purchase ... Plant ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sales ...	.....	.....	.....	.....	.....	2,200	2,000	200	200	
Stores ...	.....	.....	.....	.....	.....	36,87,362	29,67,864	7,19,498	7,19,498	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advance ...	49	15,000	12,500	2,500	2,549	84,215	82,264	1,951	4,500	
London stores ...	.....	.....	.....	.....	.....	1,39,000	1,35,000	4,000	4,000	
Ditto invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture ...	.....	.....	.....	.....	.....	3,42,398	3,30,398	12,000	12,000	
Total ...	49	15,000	12,500	2,500	2,549	48,11,175	40,77,526	7,33,649	7,36,198	

TIRHOOT STATE RAILWAY (GUNDUCK BRIDGE)

Abstract of Establishment Charges, 1885-86.

Sub-heads of Establishment.	Salaries, 1885-86.	Travelling, 1885-86.	Contingencies, 1885-86.	Total.		Distribution.			
						Capital.		Revenue.	
				1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	6,720	150	150	7,020	270	7,020	270	.....	.....
Engineering	27,480	850	400	28,730	16,660	28,730	16,660	.....	.....
Stores	4,344	100	100	4,544	450	4,544	450	.....	.....
Audit and Accounts	3,144	150	150	3,444	180	3,444	180	.....	.....
Medical and Sanitation	456	.....	57	513	440	513	440	.....	.....
Total ...	42,144	1,250	857	44,251	18,000	44,251	18,000	.....	.....

SCHE

CAPITAL AND

Budget Estimate of Establishment of

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Direction.			
		Share of Engineer-in-Chief's salary	.....	.....	.....
	1	Clerk	.....	.....	.....
	3	Peons	.....	.....	.....
		Total ...	.....	.....	.....
		Travelling allowances ...	.....	30	180
		Total ...	.....	.....	180
		ENGINEERING DEPARTMENT.			
		Engineer Establishment.			
1	1	Executive Engineer, 3rd grade	.....	790	4,740
1	...	Assistant Engineer, 1st "	.....	450	2,250
		Total Engineer Establishment ...	.....	.....	6,990
		Upper Subordinate Establishment.			
2	2	Sub-Engineer, 3rd grade	250	500	3,000
1	1	Overseer, 1st "	80	80	(a) 560
1	1	Ditto 3rd "	60	60	(b) 300
		Total Upper Subordinate Establishment ...	.....	.....	3.860
		Lower Subordinate Establishment.			
3	3	Sub-Overseers	40	120	(b) 600
1	1	Sub-Overseer	35	35	(b) 175
		Total Lower Subordinate ...	.....	.....	775
		Petty Establishment.			
2	2	Timekeepers	20 & 15	35	(b) 175
1	1	Cash jamadar	12	12	(b) 60
4	4	Burkandazes	7	28	(b) 140
4	4	Chuprasies	5	20	(b) 100
		Chainman	30	30	(b) 150
10	10	Chowkidars	6	60	(b) 300
		Boatman	.....	50	(b 250
		Total ...	.....	.....	1,175
		Carried over ...	.....	.....	.....

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DULE A.

REVENUE.

the Tirhoot State Railway (Gunduck Bridge) for the year 1885-86.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	500	6,000	6,000	.....	6,000	
.....	.....	.....	40	480	480	.....	480	
.....	.....	.....	20	240	240	.....	240	
.....	.....	.....	560	6 720	6,720	.....	6,720	
180	.....	180*	.....	150	150	.....	150	* For 6 months.
180	.....	180	.....	6,870	6,870	.....	6,870	
4,740	.....	4,740	700	8,400	8,400	.....	8 400	
2,250	.....	2 250	.....	.....	.....	.....	.....	
6,990	.....	6,990	700	8,400	8,400	.....	8,400	
3,000	.....	3,000	500	6,000	6,000	.....	6,000	
560	.....	560	100	1,200	1,200	.....	1,200	(a) For 7 months
300	.....	300	60	720	720	.....	720	(b) „ 5 ditto.
3,860	.....	3,860	660	7,920	7,920	.....	7,920	
600	.....	600	120	1,440	1,440	...	1,440	
175	.....	175	35	420	420	...	420	
775	.....	775	155	1,860	1,860	.....	1,860	
175	.....	175	35	420	420	.....	420	
60	.....	60	12	144	144	.....	144	
140	.....	140	28	336	336	.....	336	
100	.....	100	20	240	240	.....	240	
150	.....	150	30	360	360	.....	360	
300	.....	300	60	720	720	.....	720	
250	.....	250	50	600	600	.....	600	
1,175	.....	1,175	735	2,820	2 820	.....	2 820	
.....	.....	.....	.....	.....	.....	.....	.....	

SCHE

CAPITAL AND

Budget Estimate of Establishment of

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, For mensem.	Estimate, For six months.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....
		ENGINEERING DEPARTMENT—*continued.*			
		Office Establishment.			
1	1	Accountant	142	142	(*b*) 710
1	1	Clerk	100	100	(*b*) 500
3	3	Clerks	40	120	(*b*) 600
1	1	Clerk	35	35	(*b*) 175
2	2	Clerks	30	60	(*b*) 300
1	1	Draftsman	50	50	(*b*) 250
4	4	Peons	7	28	(*b*) 140
3	1	Chowkidars	5 & 6	17	(*b*) 85
		Total Office Establishment ...	.....	.....	2,760
					15,560
		Travelling allowance ...	.....	.....	700
		Total Engineering Establishment ...	.....	.....	16,260
		AUDIT AND ACCOUNTS.			
	10	Clerks	25	.....	.....
	2	Peons	6	.....	.....
		Total ...	.....	.....	.....
		Travelling allowance ...	.....	.....	120
		TOTAL AUDIT AND ACCOUNTS ...	.....	.....	120
		STORE DEPARTMENT.			
		Share of Store-keeper's salary	.....	.....	.....
1	1	Sub-Storekeeper	54	54	270
	1	Clerk	.....	.....	.....
	2	Peons	.....	.....	.....
	7	Chowkidars	.....	.....	.....
		Total ...	.....	.....	270
		Travelling allowance ...	.....	.....	120
		TOTAL STORE DEPARTMENT ...	.....	.....	390
		Carried over ...	.....	.....	.....

DULE A—*continued.*

REVENUE.

the Tirhoot State Railway (Gunduck Bridge) for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distri ntion of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
710	.....	710	142	1,704	1,704	.....	1,704	
500	.....	500	100	1,200	1,200	.....	1,200	
600	.....	600	120	1,440	1,440	.....	1,440	
175	.....	175	35	420	420	.....	420	
300	.....	300	60	720	720	.....	720	
250	.....	250	50	600	600	.....	600	
140	.....	140	28	336	336	.....	336	
85	.....	85	5	60	60	.....	60	
2,760	.....	2,760	540	6,480	6,480	.....	6,480	
15,560	.....	15,560	2,290	27,480	27,480	.....	27,480	
700	.....	700	.....	850	850	.....	850	
16,260	.....	16,260	.....	28,330	28,330	.....	28,330	
.....	.....	.....	250	3,000	3,000	.....	3,000	
.....	.....	.....	12	144	144	.....	144	
.....	.....	.....	262	3,144	3,144	.....	3,144	
120	.....	120*	.....	150	150	.....	150	* For si
120	.....	120	.....	3,294	3,294	.....	3,294	
.....	.....	.....	250	3,000	3,000	.....	3,000	
270	.....	270	40	480	480	.....	480	
.....	.....	.....	25	300	300	.....	300	
.....	.....	.....	12	144	144	.....	144	
.....	.....	.....	35	420	420	.....	420	
270	.....	270	362	4,344	4,344	.....	4,344	
120	.....	120	.....	100	100	.....	100	
390	.....	390	.....	4,444	4,444	.....	4,444	
.....	.....	.....	.....	.....	.....	.....	.....	

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment on the Tirhoot.

Number.		Details.	Monthly salary of office.	Estimate,	
1884-85.	1885-86.			Per mensem.	For six months.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....
		Medical.			
	1	Native Doctor	.....	.....	.....
1	1	Jemader	8	8	48
5	2	Sweeper	5	25	150
		Total ...	.....	.....	198
		Total Medical ...	.....	.....	198
		Contingencies.			
		Engineer-in-Chief's Office	.....	.....	90
			.....	.....	90
		Executive Engineer's Office	.....	.....	400
			.....	.....	400
		Store-keeper's Office	.....	.....	60
			.....	.....	60
		Examiner's Office	.....	.....	60
			.....	.....	60
		Medical, &c.	.....	.....	242
			.....	.....	242
		Total Contingencies ...	.....	.....	852
		Add Total Establishment ...	.....	.....	17,148
		Grand Total Schedule A ...	.....	.....	18,000

A—*concluded.*

REVENUE.

State Railway, Gunduk Bridge, for the year 1885-86—concluded.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	20	240	240	.....	240	
48	.....	48	8	96	96	.....	96	
150	.....	150	10	120	120	.....	120	
198	.....	198	38	456	456	.....	456	
198	.....	198	.....	456	456	.....	456	
90	.....	90	.....	150	150	.....	150	
90	.....	90	.....	150	150	.....	150	
400	.....	400	.....	400	400	.....	400	
400	.....	400	.....	400	400	.....	400	
60	.....	60	.....	100	100	.....	100	
60	.....	60	.....	100	100	.....	100	
60	.....	60	.....	150	150	.....	150	
60	.....	60	.....	150	150	.....	150	
242	.....	242	.....	57	57	.....	57	
242	.....	242	.....	57	57	.....	57	
852	.....	852	.....	857	857	.....	857	
17,148	.....	17,148	.....	43,394	43,394	.....	43,394	
18,000	.....	18,000	.....	44,251	44,251	.....	44,251	

TIRHOOT STATE RAILWAY (KOSI EXTENSION).

Abstract of Establishment charges, 1885-86.

Sub-heads of Establishment.	Salaries, 1885-86.	Travelling, 1885-86.	Contingencies, 1885-86.	Total.		Distribution.			
						Capital.		Revenue.	
				1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	3,780	100	150	4,030	1,200	4,030	1,200	.....	.....
Engineering	14,400	1,200	400	16,000	25,793	16,000	25,793	.....	.....
Stores	2,184	100	150	2,434	1,402	2,434	1,402	.....	.....
Audit and Accounts	1,848	100	150	2,098	1,000	2,098	1,000	.....	.....
Medical and Sanitation	312	50	76	438	605	438	605	.....	.....
Total ...	22,524	1,550	926	25,000	30,000	25,000	30,000	.....	.....

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Portion of Engineer-in-Chief's salary ...	.....	.....	.....
	1	Clerk	.....	.....	.....
	1	Draftsman	.....	.....	.....
		Total ...	.....	.....	.....
		Travelling allowances ...	.....	.....	600
		Total ...	.....	.....	600
		ENGINEERING DEPARTMENT.			
		Engineer Establishment.			
1		Executive Engineer, 1st grade	950	950	11,400
	1	Ditto, 4th „	.....	.....	.....
1		Assistant Engineer, 1st grade	450	450	2,250*a*
1		Ditto, 2nd „	350	350	1,750*a*
		Total Engineer Establishment	.....	.....	15,400
		Upper Subordinate Establishment.			
1		Supervisor, 2nd grade	150	150	1,800
1	1	Overseer, 1st „	100	100	500*a*
		Total Upper Subordinate Establishment	.....	250	2,300
		Lower Subordinate Establishment.			
1	1	Sub-Overseer	65	65	325*a*
1	1	Ditto	50	50	600
1	1	Ditto	40	40	280*b*
		Total Lower Subordinate	.....	155	1,205
		Petty Establishment.			
1	1	Jamadar	8	8	64*c*
1	1	Ditto	9	9	36*d*
1		Work Moonshee	20	20	80*e*
1		Mistry	20	20	160*f*
12		Khalashies	6	72	864
		Total ...	.....	.....	1,204

A—*continued.*

REVENUE.

the Kosi Extension, Tirhoot State Railway, for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	250	3,000	3,000	.....	3,000	
.....	.....	.....	15	180	180	.....	180	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	315	3,780	3,780	.....	3,780	
600	.....	600	.....	100	100	.....	100	
600	.....	600	.....	3,880	3,880	.....	3,880	
11,400	.....	14,400	.....	.....	.....	.....	.....	
.....	.....	.....	600	7,200	7,200	.....	7,200	
2,250	.....	2,250	.....	.....	.....	.....	.....	(a) For 5 mon
1,750	.....	1,750	.....	.....	.....	.....	.....	
15,400	.....	15,400	600	7,200	7,200	.....	7,200	
1,800	.....	1,800	.....	.....	.....	.....	.....	
500	.....	500	100	1,200	1,200	.....	1,200	
2,300	.....	2,300	100	1,200	1,200	.....	1,200	
325	.....	325	65	780	780	.....	780	
600	.....	600	50	600	600	.....	600	(b) For 7 months.
280	.....	280	40	480	480	.....	480	
1,205	.....	1,205	155	1,860	1,860	.....	1,860	
64	.....	64	8	96	96	.....	96	(c) For 8 month.
36	.....	36	9	108	108	.....	108	(d) „ 4 „
80	.....	80	.....	.....	.....	.....	.....	(e) „ 4 „
160	.....	160	.....	.....	.....	.....	.....	(f) „ 8 „
864	.....	864	.....	.....	.....	.....	.....	
1,204	.....	1,204	17	204	204	.....	204	

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SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		ENGINEERING DEPARTMENT—*concluded.*	Rs.	Rs.	Rs.
		Office Establishment.			
	1	Accountant	.....	.....	.....
1	1	Head Clerk	80	80	960
1	1	Ditto	30	30	360
1	1	Ditto	40	40	200*g*
1	1	Ditto	20	240	240
1		Ditto	20	20	140*h*
1		Tracer	20	20	60*i*
1	1	Draftsman	30	30	360
1	1	Tracer	20	20	240
2	2	Peons	6	12	144
1	1	Ditto	8	8	48*j*
1	1	Duftry	8	8	32*k*
		Total Office Establishment ...	.....	.....	2,784
		Travelling allowance ...	.....	.....	22,893
		TOTAL ENGINEERING ESTABLISHMENT ...	.....	.....	2,500
		AUDIT AND ACCOUNTS.			
		Clerks	.....	.....	.....
	6				
		Total ...	.....	.....	.....
		Travelling allowance ...	.....	.....	400
		TOTAL AUDIT AND ACCOUNTS ...	.....	.....	400
		STORE DEPARTMENT.			
		Sub-Store-keeper	.....	.....	.....
	1	Ditto	.....	.....	.....
	1	Store clerk	20	20	240
1	1	Peon	.....	.....	.....
	2	Chowkidars	5	6	72
1	5				
		Total ...	.....	...	312
		Travelling allowance ...	.....	.....	850
		TOTAL STORE DEPARTMENT ...	.....	.....	1,162
		MEDICAL.			
1	1	Native Doctor	20	20	240
1	1	Peon	6	6	40
		Total ...	.....	.....	280
		Travelling allowance ...	.....	.....	145
		Total Medical ...	.....	.....	425

A—continued.

REVENUE.

the Kosi Extension, Tirhoot State Railway, for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	80	960	960	.....	960	
960	.....	960	80	960	960	.....	960	
360	.....	360	30	200	360	.....	360	(g) For 5 months.
200	.....	360	40	480	480	.....	480	(h) „ 7 „
240	.....	240	20	240	240	.....	240	(i) „ 3 „
140	.....	140	.....	.....	.....	.....	.....	
60	.....	60	.....	.....	.....	.....	.....	
360	.....	360	30	360	360	.....	360	
240	.....	240	20	240	240	.....	240	
144	.....	144	12	144	144	.....	144	
48	.....	48	8	96	96	.....	96	(j) For 6 months
32	.....	32	8	96	96	.....	96	(k) „ 4
2,784	.....	2,784	328	3,936	3,936	.....	3,936	
22,893	.....	22,893	1,200	14,400	14,400	.....	14,400	
2,500	.....	2,500	.....	1,200	1,200	.....	1,200	
.....	.....	.....	154	1,848	1,848	.....	1,848	
.....	.....	.....	154	1,848	1,848	.....	1,848	
400	.....	400	.....	100	100	.....	100	
400	...	400	.....	1,948	1,948	.....	1,948	
.....	.....	.....	65	780	780	.....	780	
.....	.....	.....	40	480	480	.....	480	
240	.....	240	40	480	480	.....	480	
.....	.....	.....	12	144	144	.....	144	
72	.....	72	25	300	300	.....	300	
312	.....	312	182	2,184	2,184	.....	2,184	
850	.....	850	.....	100	100	.....	100	
1,162	.....	1,162	.....	2,284	2,284	.....	2,284	
240	.....	240	20	240	240	.....	240	
40	.....	40	6	72	72	.....	72	
280	.....	280	26	312	312	.....	312	
145	.....	145	.....	50	50	.....	50	
425	.....	425	.....	362	362	.....	362	

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment on

Number.		Details.	Monthly salary of office.	Estimate	
1884-85.	1885-86.			Per mensem.	Per annum.
		Contingencies.	Rs.	Rs.	Rs.
		Engineer-in-Chief's Office	.....	.....	600
		Executive Engineer's Office	.....	.....	400
		Store-keeper's Office	.....	.....	240
		Examiner's	.....	.....	600
		Medical Department	.....	.....	180
		Total Contingencies ...	.....	.....	2,020
		Add Total Establishment ...	.....	.....	27,980
		Grand Total Schedule A ...	.....	.....	30,000

A—*concluded.*

REVENUE.

the Tirhoot State Railway (Kosi Extension) for the year 1885-86—concluded.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charge.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
600	.....	600	.....	150	150	.....	150	
400	.....	400	.....	400	400	.....	400	
240	.....	240	.....	150	150	.....	150	
600	.....	600	.....	150	150	.....	150	
180	.....	180	.....	76	76	.....	76	
2,020	.....	2,020	.....	926	926	.....	926	
27,980	.....	27,980	.....	24,074	24,074	.....	24,074	
30,000	.....	30,000	.....	25,000	25,000	.....	25,000	

E. D'S. & others—Reg. No. 1002J—100—15-5-85.

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FINAL ISSUE.

50—STATE RAILWAYS.

BUDGET ESTIMATE

CAPITAL

OF THE

ASSAM-BEHAR STATE RAILWAY

FOR THE YEAR

1885-86.

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ASSAM-BEHAR STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1885-86

Main and Sub-heads of Accounts.	Budget grant for 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Approximate estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Construction accounts—								
I.—Preliminary expenses ... { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ... ... }	.....	6,000	.....	99,498	1,05,498	5,162	1,10,660	
II.—Land	76,500	96,252	55,000	23,525	1,74,777	77,133	2,51,910	
III.—Construction of line ... { Earthwork	4,50,000	4,95,000	65,000	1,16,854	6,76,854	2,82,523	9,59,377	
Bridgework	3,00,000	2,01,364	2,77,000	1,333	4,79,697	16,53,759	21,33,456	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, gradients and mile-posts, &c. ...	20,000	20,000	1,000	.....	21,000	52,486	73,486	
Fencing	.....	.....	.....	.....	.....	5,83,284	5,83,284	
IV.—Ballast and permanent-way... { Ballast	.....	12,000	1,25,000	1,048	1,38,048	9,56,405	10,94,453	
Permanent-way ...	.....	1,22,500	1,26,000	56,987	3,05,487	17,89,423	20,94,910	
V.—Stations and Buildings ... ... { Stations and offices	1,00,000	1,00,000	35,000	3,949	1,38,949	1,41,882	2,80,831	
Workshops and store buildings... ...	6,000	6,000	4,000	1,345	11,345	4,788	16,133	
Staff quarters ...	.....	.....	60,000	6,457	66,457	1,75,130	2,41,587	
Station machinery...	1,00,000	1,19,000	17,000	20	1,36,020	63,271	1,99,291	
Total Construction accounts ...	10,52,500	11,78,116	7,65,000	3,11,016	22,54,132	57,85,246	80,39,378	
VI.—Plant ... { Engineering	50,000	50,000	12,000	83,492	1,45,492	.....	1,37,778	
Locomotive	.....	.....	.....	.....	.....	.....	.....	
Carriage and wagon...	.....	.....	.....	.....	.....	.....	.....	
Station and office furniture	.....	.....	4,000	.....	4,000	7,442	11,442	
VII.—Steam ferries	1,50,000	1,50,000	.....	.....	1,50,000	2,50,000	4,00,000	
VIII.—Rolling-stock ... ... { Locomotive ... ... Carriage and wagon ... }	.....	.....	20,000	.....	20,000	9,51,050	9,71,050	
IX.—Establishment, as per Schedule A ...	1,52,380	1,59,016	1,89,792	33,403	3,82,211	89,195	4,71,406	
Total final heads ...	14,04,880	15,37,132	9,90,792	4,27,911	29,55,835	70,82,933	1,00,31,054	
Suspense account, as per Schedule B	2,95,120	5,57,868	3,34,208	8,006	9,00,082	.....	.....	
Total ...	17,00,000	20,95,000	13,25,000	4,35,917	38,55,917	.....	.....	
Deduct—								
Receipts on Capital account	.....	.....	.....	160	160	.....	.....	
Deduct—								
Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England	.....	2,76,000	.....	.....	2,76,000	.....	.....	
Net Indian outlay ...	17,00,000	18,19,000	13,25,000	4,35,757	35,79,757	.....	.....	

SCHEDULE B.

Assam-Behar State Railway.

Detail of sums provided for under suspense.

Suspense heads.	Actual balance at end of 1883-84.	Probable transactions of 1884-85.			Probable balance at end of 1884-85.	Probable transactions of 1885-86.			Probable balance at end of 1885-86.	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debit or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... { Stores ... / Plant ... }	.....	2,36,438	2,31,066	5,372	5,372	2,92,000	1,76,000	1,16,000	1,21,372	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	2,823	1,00,568	40,000	60,568	63,391	2,00,000	90,000	1,10,000	1,73,391	
Manufacture	1,749	2,18,128	10,200	2,07,928	2,09,677	1,96,000	93,000	1,03,000	3,12,677	
Miscellaneous advances ...	3,434	48,000	40,000	8,000	11,434	15,000	9,792	5,208	16,642	
London Stores	.....	2,76,000	.....	2,76,000	2,76,000	.....	.....	.....	2,76,000	
Do. Invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	8,006	8,79,134	3,21,266	5,57,868	5,65,874	7,03,000	3,68,792	3,34,208	9,00,082	

Assam-Behar State Railway.

Abstract of Establishment charges for 1885-86.

Sub-heads of Establishment.	Salaries.	Travelling.	Contingencies.	Total.		Capital.		Revenue.	
				1885-86.	1884-85.	1884-85.	1885-86.	1884-85.	1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	31,356	2,224	5,120	38,700	38,100	38,100	38,700	.....	.....
Engineering (construction)—									
Dinagepore Division	45,060	6,000	1,500	52,560	45,910			.....	.....
Purneah Division	16,464	3,336	1,200	21,000	6,785	96,148	1,22,404	.....	.....
Ganges Division	41,844	5,500	1,500	48,844	43,453			.....	.....
Stores	10,236	1,500	2,700	14,436	12,316	12,316	14,436	.....	.....
Audit and accounts	6,924	400	100	7,424	7,424	7,424	7,424	.....	.....
Medical and sanitation ...	4,944	942	942	6,828	5,028	5,028	6,828	.....	.....
Total	.....	.....	.....	1,89,792	1,59,016	1,59,016	1,89,792	.....	.....

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SCHE

CAPITAL AND

Budget Estimate of Establishment for the Assam-

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary.	Estimate. Per mensem.	Estimate. Per annum.
		Direction.	Rs.	Rs.	Rs.
1	1	Engineer-in-Chief	1,350	1,350	16,200
1	1	Personal Assistant to Engineer-in-Chief ...	450	450	5,400
		Total ...	.....	.....	21,600
		Office.			
1	1	Clerk, temporary	200	200	2,400
1	1	Do. ditto	80	80	960
1	1	Do. ditto	70	70	840
1	1	Do. ditto	50	50	600
1	1	Do. ditto	40	40	480
1	1	Draftsman ditto	100	100	1,200
1	1	Do. ditto	60	60	720
1	1	Do. ditto	50	50	600
1	1	Duftry ditto	10	10	120
1	1	Chaprasie ditto	10	10	120
3	3	Do. ditto	7	21	252
2	2	Chowkidar ditto	7	14	168
1	1	Sweeper ditto	5	5	60
1	1	Bhistee ditto	5	5	60
		Total Office ...	.....	.....	8,580
		Petty.			
6	6	Khalasies	8	48	576
		Total Salaries ...	.....	.....	30,756
		Travelling Allowance	.....	.....	2,224
		Contingencies	.....	.....	5,120
		Total Direction ...	.....	.....	38,100
		Dinagepore Division, Engineer Establishment.			
1	1	Executive Engineer (temporary) ...	650	650	7,800
1	1	Ditto ditto, 4th grade ...	550	550	6,600
2	2	Assistant Engineer, 2nd ,, ...	350	700	5,950
1	1	Ditto 3rd ,, (temporary) ...	300	300	3,600
		Total Engineers ...	.....	.....	23,950
		Upper Subordinates.			
1	1	Sub-Engineer	300	300	3,600
2	2	Overseer (temporary)	100	200	2,400
		Total Upper Subordinates ...	.....	.....	6,000
		Lower Subordinates.			
2	2	Sub-Overseers (temporary)	35	70	840
		Carried over ...	.....	.....	3,0790

DULE A.

REVENUE.

Behar State Railway for the year 1885-86.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,200	.....	16,200	1,350	16,200	16,200	.....	16,200	
5,400	.....	5,400	500	6,000	6,000	.....	6,000	
21,600	.....	21,600	.....	22,200	22,200	.....	22,200	
2,400	.....	2,400	200	2,400	2,400	.....	2,400	
960	.....	960	80	960	960	.....	960	
840	.....	840	70	840	840	.....	840	
600	.....	600	50	600	600	.....	600	
480	.....	480	40	480	480	.....	480	
1,200	.....	1,200	100	1,200	1,200	.....	1,200	
720	.....	720	60	720	720	.....	720	
600	.....	600	50	600	600	.....	600	
120	.....	120	10	120	120	.....	120	
120	.....	120	10	120	120	.....	120	
252	.....	252	21	252	252	.....	252	
168	.....	168	14	168	168	.....	168	
60	.....	60	5	60	60	.....	60	
60	.....	60	5	60	60	.....	60	
8,580	.....	8,580	.....	8,580	8,580	.....	8,580	
576	.....	576	.....	576	576	.....	576	
30,756	.....	30,756	.....	31,356	31,356	.....	31,356	
2,224	.....	2,224	.....	2,224	2,224	.....	2,224	
5,120	.....	5,120	.....	5,120	5,120	.....	5,120	
38,100	.....	38,100	.....	38,700	38,700	.....	38,700	
7,800	.....	7,800	800	9,600	9,600	.....	9,600	
6,600	.....	6,600	600	7,200	7,200	.....	7,200	
5 950	.....	5,950	800	9,600	9,600	.....	9,600	
3,600	.....	3,600	300	3,600	3,600	.....	3,600	
23,950	.....	23,950	.....	30,000	30,000	.....	30,000	
3,600	.....	3,600	300	3,600	3,600	.....	3,600	
2,400	.....	2,400	200	2,400	2,400	.....	2,400	
6,000	.....	6,000	.....	6,000	6,000	.....	6,000	
840	.....	840	120	1,440	1,440	.....	1,440	
30,790	.....	30,790	.....	37,440	37,440	.....	37,440	

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SCHE

CAPITAL AND

Budget Estimate of Establishment of the Assam-

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	30,790
		Office.			
1	1	Clerk (temporary) ...	80	80	960
1	1	Do. " ...	40	40	480
1	1	Do. " ...	30	30	360
3	3	Clerks—Sub-divisional " ...	30	90	1,080
1	1	Draftsman	40	40	480
1	1	Cashier	50	50	600
1	1	Duftry	10	10	120
2	2	Chaprassies	7	14	168
		Total Office ...	.....	.....	4,248
		Petty.			
3	3	Chaprasies (temporary)	7	21	252
1	1	Guard "	10	10	120
12	12	Do. "	8	96	1,152
22	22	Khalasies "	7	154	1,848
		Total petty ...	.....	.....	3,372
		Total salaries ...	.....	.....	38,410
		Travelling allowance	.....	.....	6,000
		Contingencies	.....	.....	1,500
		Total Dinagepore Division ...	.....	.....	45,910
		PURNEAH DIVISION.			
		Engineer Establishment.			
1	...	Executive Engineer	800	700	2,100
2	2	Assistant Engineer, 1st grade	500	700	2,100
		Total Engineer Establishment ...	.....	.....	4,200
		Upper Subordinates.			
1	2	Overseers	150	80	240
		Total Upper Subordinates	.....	.....	240
		Lower Subordinates.			
		Sub-Overseers	60	.....	.....
		Total Lower Subordinates ...	.....	.....	.....
		Carried over ...	.....	.....	4,440

DULE A—*continued.*

REVENUE—*continued.*

Behar State Railway for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			Remarks.
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30,790	.....	30,790	.....	37,440	37,440	.....	37,440	
960	.....	960	80	960	960	.....	960	
480	.....	480	40	480	480	.....	480	
360	.....	360	30	360	360	.....	360	
1,080	.....	1,080	90	1,080	1,080	.....	1,080	
480	.....	480	40	480	480	.....	480	
600	.....	600	50	600	600	.....	600	
120	.....	120	10	120	120	.....	120	
168	.....	168	14	168	168	.....	168	
4,248	.....	4,248	.....	4,248	4,248	.....	4,248	
252	.....	252	21	252	252	.....	252	
120	.....	120	10	120	120	.....	120	
1,152	.....	1,152	96	1,152	1,152	.....	1,152	
1,848	.....	1,848	154	1,848	1,848	.....	1,848	
3,372	.....	3,372	.....	3,372	3,372	.....	3,372	
38,410	.....	38,410	.....	45,060	45,060	.....	45,060	
6,000	.....	6,000	.....	6,000	6,000	.....	6,000	
1,500	.....	1,500	.....	1,500	1,500	.....	1,500	
45,910	.....	45,910	.....	52,560	52,560	.....	52,560	
2,100	.....	2,100	.....	.....	.....	.....	.....	
2,100	.....	2,100	1,000	12,000	12,000	.....	12,000	
4,200	.....	4,200	.....	12,000	12,000	.....	12,000	
240	.....	240	200	2,400	2,400	.....	2,400	
240	.....	240	.....	2,400	2,400	.....	2,400	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
4,440	.....	4,440	.....	14,400	14,400	.....	14,400	

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SCHE

CAPITAL AND

Budget Estimate of Establishment of the Assam-

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	4,440
		Office.			
1	...	Head Clerk	80	50	150
1	...	Clerk	50	50	150
...	2	Do.	30	.....	.....
		Do.—Sub-divisional	40	.....	.....
		Cashier	50	.....	.....
1	...	Draftsman	60	40	120
3	...	Peons	8	25	75
		Total Office ...	.....	.....	495
		Petty.			
...	2	Peons	7	.....	.....
...	14	Khalasies	7	.....	.....
		Total Petty ...	.....	.....	.....
		Total Salaries ...	.....	.....	4,935
		Travelling Allowance	.....	.....	1,500
		Contingencies	.....	.....	350
		Total Purneah Division ...	.....	.....	6,785
		Ganges Division.	Rs.	Rs.	Rs.
		Engineer Establishment.			
1	1	Executive Engineer	650	650	7,800
1	1	Assistant Engineer, 1st grade	450	450	5,400
2	2	Ditto, 2nd „	350	700	8,400
1	1	Ditto, 3rd „ (temporary) ...	250	250	1,449
		Total Engineers ...	.....	.....	23,049
		Upper Subordinates.			
1	1	Supervisor	150	150	1,800
2	2	Overseers (temporary)	100	200	2,400
		Total Upper Subordinates ...	.....	.....	4,200
		Lower Subordinates.			
3	3	Sub-Overseers (temporary)	60	180	2,160
		Office.			
1	1	Clerk	80	80	960
1	1	Do.	50	50	600
1	1	Do.	30	30	360
3	3	Clerks, Sub-divisional	30	90	1,080
1	1	Draftsman	40	40	480
1	1	Cashier	50	50	600
		Total Office ...	.....	.....	4,080
		Carried over ...	.....	.....	33,489

DULE A—*continued.*

REVENUE—*continued.*

Behar State Railway for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.					Distribution of charges.			
Capital.	Revenue.	Total.	Per mensem.	Per annum.	Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,440		4,440		14,400	14,400		14,400	
150	.....	150	.....	.....	.....	.....	.....	
150	.....	150	.....	.....	.....	.....	.....	
.....	.....	.....	60	720	720	.....	720	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
120	.....	120	.....	.....	.....	.....	.....	
75	.....	75	.....	.....	.....	.....	.....	
495	.....	495	.....	720	720	.....	720	
.....	.....	.....	14	168	168	.....	168	
.....	.....	.....	98	1,176	1,176	.....	1,176	
.....	.....	.....	.....	1,344	1,344	.....	1,344	
4,935	.....	4,935	.....	16,464	16,464	.....	16,464	
1,500	.....	1,500	.....	3,336	3,336	.....	3,336	
350	.....	350	.....	1,200	1,200	.....	1,200	
6,785	.....	6,785	.....	21,000	21,000	.....		
7,800	.....	7,800	800	9,600	9,600	.....	9,600	
5,400	.....	5,400	500	6,000	6,000	.....	6,000	
8,400	.....	8,400	800	9,600	9,600	.....	9,600	
1,449	.....	1,449	250	3,000	3,000	.....	3,000	
23,049	.....	23,049	.....	28,200	28,200	.....	28,200	
1,800	.....	1,800	150	1,800	1,800	.....	1,800	
2,400	.....	2,400	200	2,400	2,400	.....	2,400	
4,200	.....	4,200	.....	4,200	4,200	.....	4,200	
2,160	.....	2,160	180	2,160	2,160	.....	2,160	
960	.....	960	80	960	960	.....	960	
600	.....	600	50	600	600	.....	600	
360	.....	360	30	360	360	.....	360	
1,080	.....	1,080	90	1,080	1,080	.....	1,080	
480	.....	480	40	480	480	.....	480	
600	.....	600	70	840	840	.....	840	
4,080	.....	4,080	.....	4,320	4,320	.....	4,320	
33,489		33,489		38,880	38,880		38,880	

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SCHE

CAPITAL AND

Budget Estimate of Establishment of the Assam-

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		Brought forward ...			33,489
		Petty.			
5	5	Chaprasies	7	35	420
1	1	Guard	10	10	120
6	6	Sepoys	8	48	576
22	22	Khalasies	7	154	1,848
		Total Petty ...	.....	.....	2,964
		Total Salaries ...	.....	.....	36,453
		Office Contingencies	.....	.....	1,500
		Travelling Allowances	.....	.....	5,500
		Total Ganges Division	.....	.....	43,453
		Total Engineering	.....	.....	96,148
		Store Establishment.			
1	1	Storekeeper	400	400	4,800
		Office.			
1	1	Clerk (temporary)	80	80	960
1	1	Do. "	60	60	720
1	1	Do. "	40	40	480
1	1	Chaprasie	7	7	84
3	3	Chowkidars	7	21	252
		Total Office ...	.....	.....	2 496
		Petty.			
1	1	Head Khalasie	10	10	120
5	5	Khalasies	7	35	420
		Total Petty ...	.....	.....	540
		Depôt Store.			
1	1	Sub-storekeeper (temporary)	80	80	960
1	2	Ditto	60	60	720
		Total Depôt Store ...	.....	.....	1,680
		Total Salaries ...	.....	.....	9,516
		Travelling Allowance ...	.....	.....	1,000
		Contingencies ...	.....	.....	1,800
		Total Store Establishment ...	.....	.....	12,316

DULE A—*continued.*

REVENUE—*continued.*

Behar State Railway for the year 1885-86—continued.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
33,489		33,489		38,880	38,880		38,880	
420	.....	420	35	420	420	.....	420	
120	.....	120	10	120	120	.....	120	
576	.....	576	48	576	576	.....	576	
1,848	.....	1,848	154	1,848	1,848	.....	1,848	
2,964	.....	2,964	.....	2,964	2,964	.....	2,964	
36,453	.....	36,453	.....	41,844	41,844	.....	41,844	
1,500	.....	1,500	.....	1,500	1,500	.....	1,500	
5,500	.....	5,500	.....	5,500	5,500	.....	5,500	
43,453	.....	43,453	.....	48,844	48,844	.....	48,844	
96,148	.....	96,148	.....	1,22,404	1,22,404	.....	1,22,404	
4,800	.....	4,800	400	4,800	4,800	.....	4,800	
960	.....	960	80	960	960	.....	960	
720	.....	720	60	720	720	.....	720	
480	.....	480	40	480	480	.....	480	
84	.....	84	7	84	84	.....	84	
252	.....	252	21	252	252	.....	252	
2,496	.....	2,496	.....	2,496	2,496	.....	2,496	
120	.....	120	10	120	120	.....	120	
420	.....	420	35	420	420	.....	420	
540	.....	540	.....	540	540	.....	540	
960	.....	960	80	960	960	.....	960	
720	.....	720	120	1,440	1,440	.....	1,440	
1,680	.....	1,680		2,400	2,400	.....	2,400	
9,516	.....	9,516	.....	10,236	10,236	.....	10,236	
1,000	.....	1,000	.....	1,500	1,500	.....	1,500	
1,800	.....	1,800	.....	2,700	2,700	.....	2,700	
12,316	.....	12,316	.....	14,436	14,436	.....	14,436	

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SCHE

CAPITAL AND

Budget Estimate of Establishment for the Assam.

Number. 1884-85.	Number. 1885-86.	Details.	Monthly.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		Audit and Accounts.			
1	1	Clerk (temporary)	70	70	840
1	1	Do. ditto	45	45	540
2	2	Do. ditto	40	80	960
1	1	Do. ditto	35	35	420
2	2	Do. ditto	30	60	720
4	4	Do. ditto	20	80	960
1	1	Peon ditto	7	7	84
		Total Office ...	.....	.....	4,524
		Share of Examiner and Head Accountant's pay	200	200	2,400
		Travelling allowance	.....	.....	400
		Contingencies	.....	.....	100
		Total Audit and Accounts	.....	.....	7,424
		Medical and Sanitation.			
1	1	Assistant Surgeon	150	150	1,800
2	3	Native Doctors	25	50	600
2	3	Compounders (temporary)	15	30	360
1	2	Dresser	10	10	120
1	2	Bhisties	7	7	84
2	6	Sweepers	7	14	168
1	2	Chaprasies	7	7	84
2	4	Coolies	6	12	144
2	4	Cooks	7	14	168
		Total Salaries	.....	.....	3,528
		Travelling Allowance	.....	.....	750
		Contingencies	.....	.....	750
		Total Medical and Sanitation	.....	.....	5,028
		Grand Total	.....	.....	1,59,016

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DULE A—*concluded.*

REVENUE—*concluded.*

Behar State Railway for the year 1885-86—concluded.

1884-85.			Estimate, 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
840	.....	840	70	840	840	.....	840	
540	.....	540	45	540	540	.....	540	
960	.....	960	80	960	960	.....	960	
420	.....	420	35	420	420	.....	420	
720	.....	720	60	720	720	.....	720	
960	.....	960	80	960	960	.....	960	
84	.....	84	7	84	84	.....	84	
4,524	.....	4,524	.....	4,524	4,524	.....	4,524	
2,400	.....	2,400	.....	2,400	2,400	.....	2,400	
400	.....	400	.....	400	400	.....	400	
100	.....	100	.....	100	100	.....	100	
7,424	.....	7,424	.....	7,424	7,424	.....	7,424	
1,800	.....	1,800	150	1,800	1,800	.....	1,800	
600	...	600	75	900	900	.....	900	
360	.....	360	45	540	540	.....	540	
120	.....	120	20	240	240	.....	240	
84	.....	84	14	168	168	.....	168	
168	.....	168	42	504	504	.....	504	
84	.....	84	14	168	168	.....	168	
144	.....	144	24	288	288	.....	288	
168	.....	168	28	336	336	.....	336	
3,528	.....	3,528	.....	4,944	4,944	.....	4,944	
750	.....	750	.....	942	942	.....	942	
750	.....	750	.....	942	942	.....	942	
5,028	.....	5,028	.....	6,828	6,828	.....	6,828	
1,59,016	.....	1,59,016	.....	1,89,792	1,89,792	.....	1,89,792	

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FINAL ISSUE.

50.—STATE RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

NARAINGUNGE-DACCA MYMENSINGH STATE RAILWAY,

FOR THE YEAR

1885-86.

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NARAINGUNGE-DACCA-MYMENSINGH STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Heads and Sub-heads.	Budget grant of 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Sanctioned estimate, 1884.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses ...	1,000	.....	.....	1,30,318	1,30,318	.....	1,25,000	
II.—Land	6,391	81,000	92,451	2,09,603	3,83,0 54	.....	3,83,054	
III.—Construction of line. Earthwork ...	98,000	1,45,000	40,500	4,43,200	6,28,700	17,497	6,46,197	
Bridgework ...	2,85,000	2,36,947	1,20,000	1,74,791	5,31,738	.....	5,31,738	
Level-crossings ...	25,000	8,000	16,174	2,779	26,953	2,014	28,967	
Fencings ...	25,000	10,000	28,000	13,635	51,635	5,555	57,190	
Electric telegraph	.....	.....	806	16,194	17,000	.....	17,000	
IV.—Ballast and permanent-way. Ballast	1,96,852	90,000	1,75,000	16,080	2,81,080	49,326	3,30,406	
Permanent-way ...	9,50,000	7,20,000	54,000	5,30,961	13,04,961	57,059	13,62,020	
V.—Stations and buildings. Stations and offices	2,10,000	1,90,000	90,000	19,433	2,99,433	63,940	3,63,373	
Workshop and stores.	1,23,000	1,10,000	21,000	1,543	1,32,543	44,993	1,77,536	
Staff quarters ...	1,61,257	1,65,000	96,194	61,599	3,22,793	38,837	3,61,630	
Station machinery	1,50,000	90,000	22,000	12,173	1,24,173	37,780	1,61,953	
Total Construction Accounts ...	22,31,500	18,45,947	7,56,125	16,32,009	42,34,081	3,17,001	45,46,070	
VI.—Plant .. Engineering ...	62,908	62,200	6,000	15,594	83,794	12,272	96,066	
Locomotive ...		10,490	1,90,000	.....	1,92,000	43,176	2,35,176	
Carriage and wagon		81,600					.....	
Stations and office furniture.		3,300	5,000	2,293	10,593	2,250	12,843	
VII.—Steam ferries	.....	.....	.....	.....	.....	.....	.....	
VII.—Rolling-stock. Locomotive ...	3,77,000	1,88,000	39,535	23,495	2,51,030	20,970	72,000	
Carriage stock ...		3,00,000	1,65,000	41,204	5,06,204	39,800	5,46,004	
IX.—Establishment as per schedule A.	1,12,092	1,52,399	61,052	1,42,172	3,55,623	4,531	3,60,154	
Total Final Heads ...	27,83,500	26,43,846	11,32,712	18,56,767	56,33,325	4,40,000	60,68,313	
Suspense accounts as per schedule B.	—1,20,000	—4,67,346	—4,33,473	9,80,819	80,000	.....	.....	
Total ...	26,63,500	21,76,500	6,99,392	28,37,586	57,13,325	.....	.....	
Deduct—								
Receipts on capital account ...	1,500	3,500	1,239	1,302	6,041	.....	.....	
Total ...	26,62,000	21,73,000	6, 98,000	28,36,284	57,07,284	.....	.....	
Deduct—								
Debits to Indian books by credit to expenditure in England for value of English stores received, and other items charged off in England.	2,12,000	2,73,000	48,000	8,98,347	12,19,347	.....	.....	
Nett Indian Outlay ...	24,50,000	19,00,000	6,50,000	19,37,937	44,87,937	.....	.....	

NARAINGUNGE-DACCA-MYMENSINGH STATE RAILWAY.

SCHEDULE B.

Detail of sums provided under Suspense Account for the year 1885-86.

	Actual balance at end of 1883-84.	Probable transactions of 1884-85.			Probable balance at end of 1884-85.	Probable transactions of 1885-86.			Probable balance at end of 1885-86.	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases	578	4,10,578	4,30,000	—19,422	—20,000	1,20,000	1,00,000	20,000	.....	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	9,23,498	11,41,000	15,92,302	—4,51,302	4,72,196	1,80,500	5,72,696	—3,92,196	80,000	
London stores	.....	2,54,000	2,54,000	.....	.....	80,500	80,500	.....	.....	
London invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Manufacture	.....	2,25,000	1,73,723	51,277	51,277	70,000	1,21,277	—51,277	.....	
Workshop manufacture	.....	45,000	42,000	3,000	3,000	3,60,000	3,63,000	—3,000	.....	
Miscellaneous advances	57,899	1,50,000	2,00,899	—50,899	7,000	62,000	69,000	—7,000	.....	
Total ...	9,80,819	22,25,578	26,92,924	—4,67,346	5,13,473	8,73,000	13,06,473	—4,33,473	80,000	

Abstract of Establishment Charges shewn in Schedule A, Naraingunge-Dacca-Mymensingh State Railway, 1884-85 *and part* 1885-86.

Sub-heads of establishment.	Salaries.	Travelling.	Contingencies.	Total.		Distribution.			
						Capital.		Revenue.	
				1885-86.	1884-85.	1884-85.	1885-86.	1884-85	1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	10,864	800	1,000	12,664	31,400	31,070	11,384	330	1,280
Electric telegraph ...	1,960	.....	.....	1,960	4,536	4,174	1,634	362	326
Engineering	29,724	3,940	3,420	37,084	87,852	87,722	36,774	130	310
Medical and sanitation ...	1,104	200	40	1,344	3,550	3,550	1,344	.....	.....
Stores	3,888	240	200	4,328	13,014	13,014	4,328	.....	.....
Workshop and locomotive ...	2,952	200	.....	3,152	6,552	6,452	2,952	100	200
Audit and accounts ...	3,056	80	400	3,536	6,867	6,417	2,636	450	900
Grand Total ...	53,548	5,460	5,060	64,068	1,53,771	1,52,399	61,052	1,372	3,016

NARAINGUNGE-DACCA-MYMEN

SCHEDULE A.—

Budget Estimate of Establishment

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
1	1	Engineer-in-Chief	1,240	1,240	14,880
1	1	Personal Assistant	.....	.....	1,500
1	1	Head clerk	150	150	1,800
1	1	Clerk	60	60	720
1	1	Do.	55	55	660
2	2	Do.	40	80	960
2	3	Do.	25	50	600
1	1	Head draftsman	60	60	720
2	2	Draftsmen	40	80	960
1	1	Ditto	35	35	420
1	1	Ditto	25	25	300
1	1	Duftry	10	10	120
4	4	Chuprasee	8	.....	312
1	1	Chowkidar	4	4	48
		Set of crew of steam-launch for Engineer-in-Chief	140	140	1,680
4	4	Trollymen	10	40	480
		Total Salaries ...	.....	.....	26,160
		Travelling allowances	.....	.....	2,400
		Contingencies	.....	.....	2,840
		Total Direction ...	.....	.....	31,400
		Engineering Establishment.			
1	1	Executive Engineer, 2nd grade	800	800	9,600
1	1	Ditto, ditto, ditto	800	800	1,600
1	1	Ditto, ditto, 3rd grade	650	650	7,800
1	1	Ditto, ditto, ditto	700	700	1,400
1	1	Assistant Engineer, 1st grade	450	450	5,400
1	1	Ditto, ditto, 2nd grade	350	350	4,200
1	2	Ditto, ditto, ditto	200	200	2,400
1	1	Ditto (temporary), ditto	515	515	6,180
		Ditto ditto extra pay	50	.....	200
		Total Engineering Establishment ...	.....	.....	38,780
		Upper Subordinate Establishment.			
2	2	Sub-Engineer, 3rd grade	250	500	6,000
		Ditto, sub-divisional allowance ..	30	30	360
1	1	Supervisor, 1st grade	200	200	2,400
1	1	Ditto, 2nd grade	150	150	1,800
1	1	Ditto, ditto	180	180	2,160
1	...	Overseer, 2nd grade	80	80	960
Four for three months. 4.	5	Ditto, ditto	80	320	960
3	2	Ditto ditto	80	240	2,880
		Total Upper Subordinate Establishment ...	.....	.....	17,520
		Lower Subordinate Establishment.			
		Sub-Storekeeper	40	80	400
		Total Lower Subordinate Establishment	.....	.....	400
		Carried over ...	.....	.....	56,700

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SINGH STATE RAILWAY.

CAPITAL.

for 1884-85 *and part of* 1885-86.

1884-85.			Estimate, 1st April to 31st July 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per four months.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,760	120	14,880	1,240	4,960	4,760	200	4,960	
1,400	100	1,500	550	2,200	1,300	900	2,200	
1,740	60	1,800	150	600	500	100	600	
7,930	50	7,980	75 70 90 90 70 90 40 25 10 32 4 140 40	300 280 360 360 280 360 160 100 40 128 16 560 160	3,104	.....	3,104	
25,830	330	26,160	.....	10,864	9,664	1,200	10,864	
2,400	.....	2,400	.....	800	720	80	800	
2,840	.....	2,840	.....	1,000	1,000	.....	1,000	
31,070	330	31,400	.....	12,664	11,384	1,280	12,664	
38,680	100	38,780	800 800 700 ..... 500 350 200 400 515	3,200 3,200 2,800 ..... 2,000 1,400 800 1,600 2,060	16,810	250	17,060	
38,680	100	38,780	.....	17,060	16,810	250	17,060	
17,520	.....	17,520	500 300 20 150 180 400 160	2,000 120 800 600 720 1,600 640	6,480	.....	6,480	
17,520	.....	17,520	.....	6,480	6,480	.....	6,480	
400	.....	400	80	320	320	.....	320	
400	.....	400	80	320	320	.....	320	
56,600	100	56,700	.....	23,860	23,610	250	23,860	

NARAINGUNGE-DACCA-MYMEN

SCHEDULE A.–

Budget Estimate of Establishment

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Brought forward	.....	.....	56,700
		Office Establisiment.			
2	2	Head clerks	80	160	1,920
3	3	Clerks	40	120	1,440
5	5	Do.	30	150	1,800
1	1	Estimator	80	80	960
2	2	Draftsmen	60	120	1,440
2	2	Cashier, Divisional	50	100	1,200
2	2	„ Sub-divisional	40	80	960
2	2	Dufteries	10	20	240
26	26	Chaprassees	8	208	2,496
4	4	Durwans	7	28	336
		Total Office Establishment ...	... .	...	12,792
		Petty Establishment.			
2	2	Jomadars	9	18	216
44	44	Khallassees or trollymen	8	362	4,344
		Total Petty Establishment ...	.....	.....	4,560
		Total Salaries ...	.....	.. ..	74,052
		Travelling Allowances ...	...	900	10,800
		Contingencies ...	... ..	250	3,000
		Total Engineering Establishment ...	... ..	... .	87,852
		Medical and Sanitation.			
1	1	Assistant Surgeon / Hospital Assistant }	.....	236	2,830
		Travelling Allowances ...	.. ..	50	600
		Contingencies ...	. ...	10	120
		Total Medical and Sanitation ...	.....	.....	3,550
		Stores.			
1	1	Storekeeper, (temporary)	350	350	4,200
1	1	Accountant, 3rd grade	230	230	2,760
1	1	Sub-Storekeeper, temporary	70	80	960
1	1	Ditto, ditto	40	40	480
1	1	Ditto, ditto	35	35	420
1	1	Clerk	40	40	480
1	1	Do.	30	30	360
1	1	Do.	25	25	300
1	1	Do.	20	20	240
1	1	Time-keeper	20	20	240
1	1	Tindal	15	15	180
3	3	Chaprassees	8	24	288
9	9	Chowkidars	7	63	756
		Total Salaries ...	.....	.....	11,664
		Travelling Allowances ...	.....	.....	850
		Contingencies ...	... ..	.....	500
		Total Stores	.....	.....	13,014

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SINGH STATE RAILWAY.

CAPITAL.—*continued.*

for 1884-85 *and part of* 1885-86.

1884-85.			Estimate, 1st April to 31st July 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per four months.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
56,600	100	56,700	.....	23,860	23,610	250	23,860	
12,762	30	12,792	160 120 150 100 120 100 80 20 208 28	640 480 600 400 480 400 320 80 832 112	4,284	60	4,344	
12,762	30	12,792	.....	4,344	4,284	60	4,344	
4,560	.....	4,560	18 362	72 1448	1,520	.....	1,520	
4,560		4,560	.....	1,520	1,520	.....	1,520	
73,922	130	74,052	.....	29,724	29,414	310	29,724	
10,800	.....	10,800	985	3,940	3,940	.....	3,940	
3,000	.....	3,000	855	3,420	3,420	.....	3,420	
87,722	130	87,852	.....	37,084	36,774	310	37,084	
2,830	.....	2,830	276	1,104	1,104	.....	1,104	
600	.....	600	.....	200	200	.....	200	
120	.....	120	.....	40	40	.....	40	
3,550	.....	3,550	.....	1,344	1,344	.....	1,344	
11,664	.....	11,664	350 230 80 40 35 40 30 25 20 20 15 24 63	1,400 920 320 160 140 160 120 100 80 80 60 96 252	3,888	.....	3,888	
11,664	.....	11,664	.....	3,888	3,888	.....	3,888	
850	.....	850	.....	240	240	.....	240	
500	.....	500	.....	200	200	.....	200	
13,014	.....	13,014	.....	4,328	4,328	.....	4,328	

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NARAINGUNGE-DACCA-MYMEN

SCHEDULE A.—

Budget Estimate of Establishment

Number. 1884-85.	Number. 1885-86.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Workshop and Locomotive.			
1	1	Superintendent	300	300	2,700
1	1	Foreman	170	170	1,530
1	1	Accountant	80	80	720
2	4	Clerks	45	90	810
3	3	Chuprassees	8	24	216
2	2	Chowkidars	7	14	126
		Salaries ...	.....	.....	6,102
		Travelling Allowances ...	.....	.....	450
		Total Workshop and Locomotive Establishment ...	.....	.....	6,552
		Electric Telegraph.			
9	12	Signallers	35	315	3,780
9	10	Chuprassees	7	63	756
		Total Electric Telegraph ...	.....	.....	4,536
		Audit and Accounts.			
		Portion of Examiner's salary	1,100	150	1,800
		Do. for two months	.....	50	100
		Do. for one first grade accountant's pay ...	370	50	600
		Do. for two months	.....	25	50
1	1	Clerk	70	70	840
2	2	Clerks	45	90	720
1	1	Clerk	35	35	140
4	4	Clerks	30	120	240
5	5	Do.	25	125	1,500
1	1	Clerk	20	20	120
1	1	Do.	15	15	90
2	2	Chuprassees	7	14	168
		Salaries ...	.....	.....	6,368
		Travelling Allowance ...	.....	.....	240
		Contingencies ...	.....	.....	259
		Total Audit and Accounts ...	.....	.....	6,867
		Grand Total ...	.....	.....	.....

SINGH (STATE) RAILWAY.

CAPITAL.—*continued.*

for 1884-85 *and part of* 1885-86.

1884-85.			Estimate, 1st April to 31st July 1885-86.					Remarks.
Distribution of charges.			Per mensem.	Per four months.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,600	100	2,700	300	1,200	1,000	200	1,200	Estimate, Workshop, and Locomotive, 1884-85, is for nine months only.
1,530	.....	1,530	170	680	680	.....	680	
1,872	.....	1,872	180 50 24 14	320 600 96 56	1,072	.....	1,072	
6,002	100	6,102	.....	2,952	2,752	200	2,952	
450	.....	450	.....	200	200	.....	200	
6,452	100	6,552	.....	3,152	2,952	200	3,152	
3,460	320	3,780	420	1,680	1,400	280	1,680	
714	42	756	70	280	234	46	280	
4,174	362	4,536	.....	1,960	1,634	326	1,960	
1,800	.....	1,900	200	800	600	200	800	
.....	100							
600	50	650	75	300	200	100	300	
840	.....	840	70	280	280	.....	280	
720	.....	720	90	360	360	.....	360	
140	.....	140	35	140	140	.....	140	
.....	240	240	120	480	.....	480	480	
1,500	.....	1,500	125	500	500	.....	500	
80	40	120	20	80	.....	80	80	
90	.....	90	15	60	60	.....	60	
168	.....	168	14	56	56	.....	56	
5,938	430	6,368	.....	3,056	2,196	860	3,056	
220	20	240	.....	80	40	40	80	
259	.....	259	.....	400	400	.....	400	
6,417	450	6,867	.....	3,536	2,636	900	3,536	
1,52,399	1,372	1,53,771	.....	.....	61,052	3,016	64,068	

J. E. S.—Reg. No. 604J—100—25-4-85.

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FINAL ISSUE.

50—STATE RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

RANAGHAT-BHUGWANGOLA RAILWAY,

FOR THE YEAR

1885-86.

H. P. W.—Reg. No. 1269J—100—1-5-85.

#84.

RANAGHAT-BHUGWANGOLA RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and Sub-head of Accounts.	Budget grant for 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimate during 1885-86.	Incurred to end of 1883-84.	Total.	Future years.	Approximate estimate.	Remarks.
Construction Accounts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ... }	.....	.....	.....	83,039	83,039	.....	18,700	
II.—Land	.....	32,000	.....	59,043	91,043	.....	2,98,530	
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... ... Level-crossings, huts, lodges, &c. Gradients and mile-posts, &c. }	.....	.....	.....	90,726	90,726	.....	19,44,667	
IV.—Ballast and permanent-way. { Ballast ... ... Permanent-way ... }	.....	.....	.....	.....	.....	.....	37,75,667	
V.—Stations and buildings. { Stations and offices ... Workshops and store buildings ... Staff quarters, station machinery ... }	.....	.....	.....	.....	.....	.....	7,83,215	
Total Construction Accounts ...	.....	32,000	.....	2,32,808	2,64,808	.....	68,20,779	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon ... Station and office furniture ... ... }	.....	.....	.....	2,333	2,333	.....	2,62,945	
VII.—Steam ferries	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-stock ... { Locomotive ... Carriage and wagon ... }	.....	.....	.....	.....	.....	.....	8,62,600	
IX.—Establishment	.....	.....	.....	24,730	24,730	.....	5,32,800	
Total final heads ...	.....	32,000	.....	2,59,871	2,91,871	.....	84,79,124	
Suspense account	.....	.....	.....	4,248	4,248	.....	.....	
Total ...	.....	32,000	.....	2,64,119	2,96,119	.....	.....	
Deduct— Receipt on capital account... ...	.....	.....	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	.....	.....	
Net Indian outlay ...	.....	32,000	.....	2,64,119	2,96,119	.....	.....	

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FINAL ISSUE.

50—STATE RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

NALHATI STATE RAILWAY,

FOR THE YEAR

1885-86.

E. D'S.—Reg. No. 1770J—100—12-5-85.

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NALHATI STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1885-86.

Main and Sub-head of Accounts.	Budget grant, 1884-85.	Expenditure. Revised estimate, 1884-85.	Estimated during 1885-86.	Incurred to end of 1883-84.	Total.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses ... { Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	.....	.....
II.—Land	.....	.....	.....	.....	.....
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... ... Level-crossings, huts, lodges, &c. ... Fencing ... ... Electric Telegraph	.....	.....	.....	21,690	21,690
	.....	.....	.....	21,690	21,690
IV.—Ballast and Permanent-way. { Ballasting ... ... Permanent-way ...	.....	.....	.....	1,90,420	1,90,420
	.....	.....	.....	1,90,420	1,90,420
V.—Stations and Buildings. { Stations and offices Workshop store buildings ... ... Staff quarters ... Station machinery...	.....	.....	.....	25,600	25,600
	.....	.....	.....	25,600	25,600
Total Construction Account ...	.....	.....	.....	2,37,710	2,37,710
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon, station and office furniture ...	.....	.....	.....	7,500	7,500
	.....	.....	.....	7,500	7,500
VII.—Steam ferries	.....	.....	.....	.....	.....
VIII.—Rolling-stock ... { Locomotive ... Carriage and wagon	.....	2,000	.....	44,734	46,734
	.....	2,000	.....	44,734	46,734
IX.—Establishment as per Schedule A.	.....	.....	.....	30,000	30,000
Total Final Heads ...	.....	2,000	.....	3,19,944	3,21,944
Suspense account, as per Schedule B	—7,000	—8,700	—6,000	39,582	24,882
Amount held in reserve	.....	.....	.....	.....	.....
Grand Total ...	—7,000	—6,700	—6,000	3,59,526	3,46,826
Deduct— Receipts on capital account ...	.....	.....	.....	4,162	4,162
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	—7,000	—6,700 8,300	—6,000	3,55,364 3,80,757	3,42,664 3,89,057
Net Indian Expenditure	—7,000	—15,900	—6,000	—25,393	46,393

NALHATI STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1885-86

Suspense heads.	Actual balance at end of 1883-84.	Probable transaction of 1884-85.			Probable balance at end of 1884-85.	Probable transaction of 1885-86.			Probable balance at end of 1885-86.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... { Stores ... ... / Plant ... ... }	14,533	18,000	33,020	—15,020	—487	18,000	18,000	.....	—487	
Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stores	24,880	50,000	51,980	—1,980	22,900	48,000	54,000	—6,000	16,900	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advance	6	1,500	1,500	.....	6	1,000	1,000	.....	6	
London stores	9	11,300	3,000	8,300	8,309	3,000	3,000	.....	8,309	
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	154	8,000	8,000	.....	154	7,000	7,000	.....	154	
Total ...	39,582	88,800	97,400	—8,700	30,882	77,000	83,000	—6,000	24,882	

No. 1164R.A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

RAILWAY.

Dated Calcutta, the 22nd April 1885.

50.—STATE RAILWAYS.

ORDERS ON THE CAPITAL REVISED ESTIMATES FOR 1884-85 WITH BUDGET ESTIMATES FOR 1885-86 OF STATE RAILWAYS IN BENGAL.

READ—

Government of Bengal, Public Works Department, Railway, No. 210R.A., dated 16th January 1885.
Government of Bengal, Public Works Department, Railway, No. 266R.A., dated 20th January 1885.
Government of Bengal, Public Works Department, Railway, No. 322R.A., dated 27th January 1885.
Government of Bengal, Public Works Department, Railway, No. 313R.A., dated 27th January 1885.
Government of Bengal, Public Works Department, Railway, No. 328R.A., dated 28th January 1885.
Government of Bengal, Public Works Department, Railway, No. 353R.A., dated 29th January 1885.
Government of Bengal, Public Works Department, Railway, No. 386R.A., dated 2nd February 1885.

Read also—

Government of India, Public Works Department, No. 210R.A., dated 17th March 1885.
Government of India, Public Works Department, No. 235R.A., dated 17th March 1885.
Government of India, Public Works Department, No. 235R.A., dated 17th March 1885.
Government of India, Public Works Department, No. 245R.A., dated 17th March 1885.
Government of India, Public Works Department, No. 265R.A., dated 18th March 1885.
Government of India, Public Works Department, No. 280R.A., dated 21st March 1885.
Government of India, Public Works Department, No. 285R.A., dated 21st March 1885.
Government of India, Public Works Department, No. 286R.A., dated 21st March 1885.

REVISED ESTIMATE 1884-85.

RESOLUTION.—The budget estimates for Indian outlay on the State railways in Bengal for 1884-85 were accepted by the Government of India for Rs. 63,05,000, as shown below:—

Northern Bengal State Railway	Rs. 3,47,000
Tirhoot State Railway	„ 3,50,000
Ditto Hajipur Extension	„ 3,70,000
Patna and Gya State Railway	„ 95,000
Tirhoot section, Assam-Behar State Railway	„ 10,00,000
Assam-Behar section, Assam-Behar State Railway ...	„ 17,00,000
Dacca and Mymensingh State Railway	„ 24,50,000
Nalhati State Railway	„ —7,000
Total ...	„ 63,05,000

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NORTHERN BENGAL STATE RAILWAY.

2. The grant for this line was during the year reduced to Rs. 8,06,000, and the revised estimate was prepared for this amount, but since its submission the grant has been increased by an additional allotment of Rs. 51,000 to meet the transfer of three engines from the Dacca and Mymensingh State Railway. With this addition, the revised estimate has been passed for a net Indian outlay of Rs. 3,57,000.

TIRHOOT STATE RAILWAY.

3. The grants of the Tirhoot State Railway and the Hajipur Extension were modified from time to time during the year until they ultimately stood at—

Tirhoot State Railway	Rs.	6,15,000
Hajipur extension of Tirhoot State Railway ...	„	1,84,700

and the revised estimates were submitted for these amounts—

Judging, however, from the latest reports of the actual approximate outlay against these grants it seemed doubtful to the Government of India whether the provision in the revised estimate for the main line would be worked up to, while on the other hand an excess over the grant for the Hajipur Extension appeared probable. On a reference to the Manager it was reported that there would probably be a lapse of Rs. 75,000 on the grant for the main line, and a corresponding excess on the grant for the Hajipur Extension. After making these alterations, the revised estimates have been accepted by the Government of India in round figures as under :—

Tirhoot State Railway	Rs.	5,40,000
Hajipur Extension	„	2,60,000

PATNA-GYA STATE RAILWAY.

4. During the year the grant for this railway was increased to Rs 1,97,000, and the revised estimate was submitted for this amount, but subsequently information was received that a sum of Rs. 18,000, the unspent balance of the amount deposited with the East Indian Railway, for work upon this line in 1883-84, has been returned by the Chief Auditor as not needed for expenditure during 1884-85. A sum equal to the amount in question has therefore been withdrawn from the current year's grant, and the revised, estimate, which, after this reduction, stands at Rs. 1,79,000, has been accepted by the Government of India for this amount.

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION.

5. The grant was reduced during the year to Rs. 8,27,000, and the revised estimate was submitted for this amount. Judging from the latest report of the progress of outlay against grant, it seemed doubtful to the Government of India whether the provision in the revised estimate would be adequate; the Manager, however, reported that the outlay would be restricted to the grant, though the progress of work would be retarded thereby. On this assurance the revised estimate has been accepted by the Government of India for a net Indian outlay of Rs. 8,27,000.

ASSAM-BEHAR STATE RAILWAY, ASSAM-BEHAR SECTION.

6. During the year the following modifications were made in the grant for this line :—

Original grant	Rs.	17,00,000
Additional grant sanctioned	„	8,70,000
Amount transferred to English grant ...	„	*—6,06,000*

Thus raising the grant available for outlay in India during 1884-85 to Rs. 19,64,000. The revised estimate was submitted for this amount, but from the latest reports of the progress of outlay the Government of India considered that the provision in the revised estimate seemed excessive, and on this being confirmed by a report from the Engineer-in-Chief, the sum of Rs. 1,45,000 was formally withdrawn, and the revised estimate accepted by the Government of India for a net Indian outlay of Rs. 18,19,000.

NARAINGANJ, DACCA AND MYMENSINGH STATE RAILWAY.

7. The grant for this line was reduced during the course of the year to Rs. 23,40,700, and the revised estimate was at first submitted for this amount. The Government of India, however, considered the provision excessive, and this Government was asked to reconsider the estimate and to report any modifications required in it. After consultation with the Engineer-in-Chief, it was ascertained that the outlay of the year would probably not exceed Rs. 19,00,000, the lapse being due to the desertion of imported labour, to loss of bricks during the monsoon, and to other causes. The revised estimate has accordingly been accepted by the Government of India for a net Indian outlay of Rs. 19,00,000.

RANAGHAT-BHAGWANGOLA STATE RAILWAY.

8. No provision was made for this line in the budget estimates for 1884-85, as it was intended to close all expenditure upon the project upon the 31st March 1884. It was, however, represented by the Board of Revenue that payment for land had not been completed during 1883-84, and a further grant of Rs. 20,000 was therefore allotted. Subsequently it was ascertained that an additional grant of Rs. 12,000 would be required to admit of a final settlement being made during the current year in connection with the acquisition of land up to the point to which operations had been restricted. The revised estimate has therefore been passed by the Government of India for Rs. 32,000.

NALHATI STATE RAILWAY.

9. The budget estimate for 1884-85 allowed for a *net credit* of Rs. 7,000, due to an anticipated reduction in the suspense balances, and the revised estimate was first submitted for a *net credit* of Rs. 23,200: this estimate was, however, subsequently revised so as to work up to a *net credit* of Rs. 14,900, and has been accepted by the Government of India in round figures for Rs. 15,000.

BUDGET ESTIMATE 1885-86.

10. In Public Works Department No. 653R.A., dated 30th October 1884, the following provisional allotments were made for Indian outlay on railways in Bengal classed as Productive Public Works :—

Northern Bengal State Railway	Rs.	2,50,000
Tirhoot State Railway	„	4,50,000
Patna-Gya State Railway	„	2,00,000
Tirhoot section, Assam-Behar State Railway ...	„	22,00,000
Assam-Behar section, Assam-Behar State Railway ...	„	23,00,000
Dacca and Mymensingh State Railway	„	7,50,000

Circumstances have, however, arisen since the above allotments were made which render a restriction of outlay on railways generally absolutely necessary. The Government of India has expressed regret that with the limited funds at its disposal, and with the many urgent and pressing demands against those funds, it is not now possible to adhere to the original allotment. The grants for the following lines have therefore been reduced to—

Tirhoot State Railway	Rs.	2,00,000
Patna and Gya State Railway	„	98,000
Tirhoot section, Assam-Behar State Railway ...	„	4,75,000
Assam-Behar section, Assam-Behar State Railway ...	„	13,25,000

NORTHERN BENGAL STATE RAILWAY.

11. The budget estimate of the Northern Bengal State Railway was prepared for the amount of the grant as allotted; but it was explained by the Government of India that as no provision had been made for the estimated outlay in England on certain stores indented for, a sum of Rs. 1,12,500 would have to be set aside for this purpose, leaving a balance of Rs. 1,37,500 available for outlay in India. The budget estimate was therefore recast in accordance with these instructions, and has been accepted by the Government of India for a net Indian outlay of Rs. 1,37,500.

In addition to this grant the Government of India was asked for funds to meet the cost of a steamer and two flats required for the line: that Government has, however, expressed its regret that it is not in a position to make the necessary grant, but has promised that the vessels will be ordered for delivery early in 1886-87.

TIRHOOT STATE RAILWAY.

12. The grant for the Tirhoot State Railway was, as above stated, provisionally fixed at Rs. 4,50,000, but it was subsequently reduced to Rs. 3,50,000 on account of certain additional outlay sanctioned on this line in 1884-85 by a transfer from the grant of the Tirhoot section of the Assam-Behar State Railway. The budget estimate of Indian outlay was submitted for a *net credit* of Rs. 3,83,649, made up as follows :—

Amount of reduced provisional grant shown above	...	Rs. 3,50,000
Credit for estimated balance of stores on 31st March 1885 to be transferred to Tirhoot section of the Assam-Behar Railway		„ 7,33,649
Net credit	...	„ 3,83,649

The Government of India had already approved of the transfer of the stores balances from the Hajipur Extension to the Tirhoot section of the Assam-Behar Railway, with effect from 1st April 1885; and in allotting the provisional grant for 1885-86, referred to above, this Government was authorized to provide in the budget estimate now under review for the effect of this transfer on the grants concerned. Owing, however, to the circumstances mentioned in paragraph 10, the grant was ultimately reduced to Rs. 2,00,000, and the Government of India has expressed a hope that this sum will be utilized to the best advantage, so that by careful and judicious management it may be sufficient to meet the more pressing wants of the year. Allowing for this reduction, the budget estimate has been accepted by the Government of India in round figures for a *net credit* of Rs. 5,34,000.

The existing sanctioned estimate of the Hajipur Extension should be finally closed on the 31st March 1885; all outlay incurred on this line up to that date that can be covered by the estimates either provisionally or finally sanctioned by the Government of India, whether in accordance with the estimate on which that sanction was given, or by a reappropriation of sanction within the sanctioned limit approved of by competent authority, may be considered as definitely and finally sanctioned by the Government of India, so far as the local authorities of this railway are concerned. All future outlay on this branch, after the existing sanction is closed, should be incurred against supplemental estimates of the further outlay required to complete all works in progress, and such new works as are considered absolutely necessary, and can be met from the grants assigned for Capital outlay. After the 31st March 1885 no Capital work should, on any account, be allowed to be commenced for which there is not a properly sanctioned estimate, and for which funds sufficient to secure satisfactory progress cannot be made available out of the grants for each year without interfering with the progress of works already in hand. A completion estimate should be prepared and submitted, immediately after the close of March 1885 showing the outlay that is considered absolutely necessary after that date to place the Hajipur Extension in fair working order.

PATNA AND GYA STATE RAILWAY.

13. The provisional allotment of Rs. 2,00,000 was subsequently reduced by Rs. 52,000 on account of additional outlay to that extent sanctioned during 1884-85, and the budget estimate was submitted for Rs. 1,48,000. As stated in paragraph 10, this grant has been reduced to Rs. 98,000, for which amount the budget estimate has been accepted by the Government of India, and steps should be taken to restrict outlay to this limit.

TIRHOOT SECTION, ASSAM-BEHAR STATE RAILWAY.

14. When the provisional grant was allotted for this line sanction was conveyed to the proposal of this Government that the whole of the suspense transactions of the Tirhoot State Railway should be dealt with in the accounts of the Tirhoot section, Assam-Behar State Railway, with effect from 1st April 1885; and the effect of this proposal on the grants concerned

was ordered to be considered and provided for in preparing the budget estimates for 1885-86. The budget estimate was therefore prepared on this basis; out of the grant of Rs. 22,00,000 allotted for Capital outlay Rs. 4,08,000 were set aside to meet the estimated expenditure in England on an indent for 8 spans of 250 feet girders for the Gundak bridge, and the budget estimate of Indian outlay was prepared for the balance Rs. 17,92,000, *plus* Rs. 7,33,649, the estimated balance of stores, &c., to be transferred from the Hajipur Extension, or for a total of Rs. 25,25,649.

Owing to the circumstances mentioned in paragraph 10, the Government of India is not now in a position to allot more than Rs. 4,75,000 for outlay on this section during 1885-86. The supply of girders for the Gundak bridge has therefore been postponed till 1886-87, and work must be slackened generally to suit the reduced grant now allotted, and the revised programme of operations must be so arranged as to result in as little loss as possible to the State. Adding to the above sum of Rs. 4,75,000 the estimated value of stores, &c., to be transferred from the Hajipur Extension on 1st April 1885, viz. Rs. 7,33,649, the budget estimate of Indian outlay will stand at Rs. 12,08,649, and has been accepted by the Government of India for a round sum of Rs. 12,09,000.

In schedule B (Details of Suspense Accounts) it is noticed that transactions under "Stores" have been provided for in 1884-85; as in that year the only stores account for the whole of the Tirhoot system was maintained in the accounts of the Hajipur Extension, and no separate stores account was opened for the Tirhoot section of the Assam-Behar State Railway, no entries on this account should appear in schedule B of the latter section as regards transactions of 1884-85. The necessary corrections should be made in the final issue of the budget estimate, which should be prepared and submitted so as to reach the Government of India not later than the 1st May 1885.

ASSAM-BEHAR SECTION OF THE ASSAM-BEHAR RAILWAY.

15. From the grant of Rs. 22,00,000 provisionally allotted for Capital outlay on this line, the sum of Rs. 3,32,000 was ordered to be set aside to meet the estimated expenditure in England on an indent for rolling stock. The budget estimate at first submitted was prepared on this basis, but an amended estimate was subsequently submitted, involving on additional outlay of Rs. 8,50,809 in India and Rs. 3,08,000 in England to meet the requirements of a new Division upon which the commencement of work had been lately sanctioned.

But, as explained in paragraph 10 above, the Government of India have only been able to allot a grant of Rs. 13,25,000 for this line, and the programme of operations must be recast so as to keep the expenditure within this limit. It has been decided by the Government of India to suspend further action on the indent for rolling stock, referred to in paragraph 30 above, and no provision on this account will now be necessary. The grant of Rs. 13,25,000 should therefore be considered as available for expenditure in India, and as there is at present no prospect of additional funds being available, it is absolutely necessary that the expenditure should be kept within the limit of the grant, and it is hoped that the revised programme of operations may be so arranged that the partial stoppage of works will result in as little loss as possible.

NARAINGANJ, DACCA AND MYMENSINGH STATE RAILWAY.

16. The provisional allotment mentioned in paragraph 10 was subsequently reduced to Rs. 6,50,000, but the budget estimate was at first submitted for a net Indian outlay of Rs. 5,70,000, based up on the assumption that no stores would remain in hand at the close of 1885-86. On this being pointed out, an amended estimate was submitted by the Engineer-in-Chief working up to a net Indian outlay of Rs. 6,00,000 which has been accepted by the Government of India who have called for a special report showing the progress of outlay on the line, and the Engineer-in-Chief should see that this report reaches this office not later than the 15th August 1885.

NALHATI STATE RAILWAY.

17. The budget estimate was prepared for a *net credit* of Rs. 6,000 by a reduction in the suspense balances, and has been accepted by the Government of India.

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ORDER.—Ordered that a copy of this, with copy of the final issues of the revised and budget estimates, be forwarded to the Secretary to the Government of India, Public Works Department, and to the Financial Department of this Government, for information.

Ordered also that copy, with copy of the final issue of the estimates, be forwarded to the Engineers-in-Chief and Managers of State Railways, and to the Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

S. T. TREVOR, *Colonel*, R.E.,

Secretary to the Government of Bengal,

P. W. Dept.

W. J.—Reg. No. 122C—104—23-4-85.

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1885.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Railway.

To

No. 1164R.—A.

Dated 22nd April 1885.

ORDERS on the capital revised estimates for 1884-85
budget estimates for 1885-86 of State Railways in Beng

INCORPORATED LOCAL FUND ESTIMATES, 1885-86.

No. 880C, dated Calcutta, the 6th January 1885.

From—E. T. Atkinson, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

In forwarding herewith the estimates for Incorporated Local Funds for 1885-86, I have the honour to state that, in accordance with the instructions conveyed in the latter portion of the second paragraph of your letter No. 1868 (Finance), dated the 18th November 1884, a sum of Rs. 7,00,000 has been provided as contribution from Provincial revenues to meet requirements of District Boards. The remaining sum of Rs. 3,00,000 mentioned in your letter has not been taken into the Incorporated Local Fund Estimates, as this office is not aware whether that sum will be assigned for the assistance of local funds, or whether it will be expended for Provincial purposes. If the latter, then the amount will have to be distributed among the service heads concerned.

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FROM 1st APRIL 1885 TO 31st MARCH 1886.

INCORPORATED LOCAL FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.											
Opening balance		12,95,251		12,95,251		12,40,457		13,28,157	14,75,251	.....	These are really only four months' figures brought into our accounts in six months.
VI—Provincial Rates.											
Cess on lands	36,50,000		36,50,000		35,00,000		36,05,269			11,00,137	Estimate of the Government of Bengal, Public Works Department, modified with reference to letter No. 4032RC, dated 24th November 1884, from that Department, and actuals of 1883-84. Public Works Department should give more detail of the items arising under "Miscellaneous."
Do. on mines, railways, &c.	32,000		32,000		32,000		30,570			12,202	
Do. on houses	.....		.....		.....		.....			.....	
One per cent. road cess	.....		.....		.....		11,414			1,636	
		36,82,000		36,82,000		35,32,000		36,47,253		11,13,975	
XXI.—Interest		45,000		45,000		40,000		58,201		13,726	
XXIV.—Miscellaneous.											
Rents of serais and staging-bungalows	11,700		11,700		10,000		11,575			4,008	
Fees, fines, and forfeitures	1,01,000		1,01,000		80,500		1,01,583			19,523	
Miscellaneous	1,50,000		1,50,000		77,500		1,53,832			71,363	
		2,62,700		2,62,700		1,68,000		2,66,990		94,894	
XXXIII.—Irrigation and Navigation.											
Canal tolls		14,000		14,000		11,400		14,133		2,704	
XXXV.—Civil Buildings, Roads, and Services.											
Road tolls	.....		.....		.....		.....			.....	
Ferry ,, ...	300		300		100		249			952	
		300		300		100		249			
Contribution from Provincial to Local.											
Grants from Government		6,00,000		2,46,000		1,44,500		2,23,625		97,491	This amount is composed of Rs. 46,800 for contributions to District Road Committees for collection of Public Works cess, Rs. 61,000 being equivalent to 1¼ per cent. on the anticipated collection under Bengal Government docket No. 2145, dated 9th December 1884, for contributions from the 10 per cent. assignment for improvement of Government estates, and for any special grants the large provision has been made with reference to Bengal Government, Financial Department letter No. 1863, dated 18th November 1884.
Debt Heads.											
Suspense account		1,75,000		1,75,000		1,50,000		1,98,957		5,31,460	
Total ...		47,79,000		44,25,000		40,46,000		44,09,408	44,65,000	18,55,202	
GRAND TOTAL ...		60,74,251		57,20,251		52,86,457		57,37,565	59,40,251		

LIBRARY

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INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3.—Refunds and Drawbacks.											
Refunds		25,000		25,000		30,000		21,280		6,511	Estimated with reference to actuals.
10.—Provincial Rates.											
Establishment and contingencies for cess collection		2,60,000		2,60,000		2,47,000		2,69,367		83,860	Estimated by Government of Bengal, Public Works Department.
18.—General Administration.											
Establishment and contingencies of Committee's Office	66,500		66,500		66,500		68,458			22,844	
Percentage for treasury, &c., establishment	59,500		59,500		58,400		58,782			20,169	Estimated at 1·54 per cent. on receipts.
		1,26,000		1,26,000		1,24,900		1,27,240		43,013	
30.—Stationery and Printing.											
Stationery and Printing		31,000		31,000		30,500		26,919		7,305	Estimated by Government of Bengal, Public Works Department.
31.—Miscellaneous.											
Staging bungalows establishment and contingencies	7,000		7,000		5,800		6,194			2,203	
Petty construction and repairs ...	14,000		14,000		11,500		9,159			7,008	Ditto ditto ditto.
Miscellaneous	10,500		10,500		7,000		16,397			4,478	
		31,500		31,500		24,300		31,750		13,689	
46.—Irrigation and Navigation.											
Canal toll establishment and contingencies		.....		.....		.....		.....		104	
48.—Civil Buildings, Roads and Services.											
Original works	15,55,000		15,55,000		15,06,000		11,76,032			3,85,747	Estimates of the Government of Bengal, Public Works Department.
Repairs	20,00,000		20,00,000		18,24,500		18,56,160			6,48,076	
Establishment	5,10,000		5,10,000		5,28,500		4,72,697			1,65,091	
Ditto of Divisional Superintendent of Works	1,09,000		1,09,000		1,01,500		84,037			43,667	
Tools and plant	40,000		40,000		33,000		34,346			10,421	
Toll and ferry establishment and contingencies	4,500		4,500		4,660		3,296			835	Estimated with reference to actuals.
By Public Works Officers.											
Construction of a road from Bhudruck to Chandbally	.....		.....		39,840		21,184			.....	
		42,18,500		42,18,500		40,40,000		36,47,752		12,53,837	
Contribution to Provincial Government		.....		.....		.....		.....		.....	
Debt Account.											
Suspense account		1,40,000		1,40,000		1,40,000		1,38,006		11,45,211	
Total ...		48,32,000		48,32,000		46,36,700		42,62,314	46,45,000	25,53,530	The figures in this section cannot be usefully criticised by me, but the attention of Government is drawn to the increase of two lakhs in the provision for the year 1885-86 over 1884-85, or six lakhs over 1883-84.
Closing balance		12,42,251		8,88,251		6,40,757		14,75,251	12,95,251	.....	
GRAND TOTAL ...		60,74,251		57,20,251		52,77,457		57,37,565	59,40,251	25,53,530	

INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Opening balance		90,090		90,090		22,052		12,051	50,090		
VII.—Provincial rates.											
One per cent. road cess		.....		.....		.....		208		14	
XXIV.—Miscellaneous.											
Rent of serais and staging bungalows	950		950		800		578			436	
Fees, fines and forfeitures	.....		.....		.....		.....			.....	Estimate of the Government of Bengal, Public Works Department.
Miscellaneous	550	1,500	550	1,500	1,250	2,050	83	661		8	
										444	
Contribution from Provincial to Local.											
Grants from Government		1,00,000		54,000		54,000		96,806		15,000	Increased with reference to actuals, and with reference to Bengal Government, Financial Department letter No. 1863, dated 18th November 1884.
Debt Heads.											
Suspense account		1,000		1,000		8,000		977		5,195	
Total ...		1,02,500		56,500		64,050		98,652	1,02,000	20,653	
GRAND TOTAL ...		1,92,590		1,46,590		86,102		1,10,703	1,52,090		
ZEMINDARI DAK UNDER ACT VIII (B.C.) OF 1862.											
Opening balance		1,35,970		1,35,970		1,58,541		1,28,540	1,53,970		
VI.—Provincial Rates.											
Cess on lands		3,05,000		3,05,000		3,05,000		3,34,055		1,82,788	
XII.—Post Office.											
Peons' fees	13,100		13,100		12,000		1,840			3,521	Increased estimates by local officers.
Sale proceeds of old materials of runners' huts	.....		.....		.....		11,830			4,091	
Miscellaneous	5,500		5,500		5,600					1,509	
Contributions (Gurjat Mehal dâk services)	2,400	21,000	2,400	21,000	2,400	20,000	1,184	14,854		9,121	
Total ...		3,26,000		3,26,000		3,25,000		3,48,909	3,23,000	1,91,909	
GRAND TOTAL ...		4,61,970		4,61,970		4,83,541		4,77,449	4,76,970		

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INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18.—*General Administration.*											
Establishment and contingencies of Committee's office	1,140		1,140		1,000		973			318	
Percentage for treasury, &c., establishment	660		660		100		.....	973		318	
		1,800		1,800		1,100					
30.—*Stationery and Printing.*											
Stationery and printing		500		500		500		218		11	
31.—*Miscellaneous.*											
Staging bungalows establishment and contingencies	800		800		600		612			235	
Petty construction and repairs ...	400		400		400		86			78	
Miscellaneous	.....		.....		.....		.....			.....	
		1,200		1,200		1,000		698		313	Estimate of the Government of Bengal, Public Works Department.
48.—*Civil Buildings, Roads and Services.*											
Original works	18,500		18,500		14,000		16,616			5,304	
Repairs	35,000		35,000		30,500		33,261			7,553	
Establishment	8,000		8,000		7,700		7,254			3,230	
Establishment of Divisional Superintendent of Works	1,500		1,500		1,800		.....			.....	
Tools and plant	700		700		700		67			743	
		63,700		63,700		54,700		57,188		16,830	
Contribution to Provincial Government		.....		.....		.....		.....		.....	
Debt Heads.											
Suspense account		2,000		2,000		10,000		1,536		22,848	
Total ...		69,200		69,200		67,300		60,613	62,000	40,320	
Closing balance ...		1,23,390		77,890		18,802		50,090	90,090		
GRAND TOTAL ...		1,92,590		1,46,590		86,102		1,10,703	1,52,090		

ZEMINDARI DAK UNDER ACT VIII (B.C.) OF 1862.											
3.—*Refunds and Drawbacks.*											
Refunds		3,000		3,000		1,000		3,318		1,252	Estimated with reference to past and present actuals.
15.—*Post Office.*											
Percentage for treasury, &c., establishment	3,400		3,400		3,400		3,082			1,582	
Cost of establishment in Postmaster-General's Office	2,400		2,400		2,399		2,703			2,622	
Clerks	51,142		51,142		51,040		2,70,656			1,40,828	
Overseers	29,988		29,988		30,024						
Servants and dâk runners	1,97,171		1,97,171		1,97,230						
Gurjat mehal dâk services	2,362		2,362		2,362		2,252			769	
Temporary establishment	5,539		5,539		6,033		5,787			2,340	The figures under these heads generally reproduce the local estimates as passed by the Postmaster-General, Bengal.
Office and ground rent	434		434		464		291			185	
Contingencies and miscellaneous ...	22,498		22,498		20,178		16,422			9,496	
Travelling allowances	255		255		185		196			139	
Service postage stamps	237		237		225		.....			.....	
Boat allowance	21,262		21,262		20,773		14,218			8,769	
Petty construction and repairs ...	8,200		8,200		8,772		4,196			3,024	
		3,44,888		3,44,888		3,43,085		3,19,803		1,69,724	
30.—*Stationery and Printing.*											
Printing at private presses		472		472		835		14		58	
29.—*Superannuation allowance and Pensions.*											
Pensions and gratuities		226		226		226		344		66	
31.—*Miscellaneous.*											
Municipal rates		52		52		52		.....		.....	
Total ...		3,48,638		3,48,638		3,45,198		3,23,479			
Deduct—Probable savings ...		12,638		12,638		12,198		.....	3,41,000	1,71,100	
		3,36,000		3,36,000		3,33,000		3,23,479			
Closing balance ...		1,25,970		1,25,970		1,50,541		1,53,970	1,35,970		
GRAND TOTAL ...		4,61,970		4,61,970		4,83,541		4,77,449	4,76,970		

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INCORPORATED LOCAL FUNDS—*continued.*

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
INLAND LABOUR TRANSPORT UNDER ACT I (G.G.) OF 1882.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance		73,323		73,323		52,784		40,784	76,323		
XX.—Scientific and other Minor Departments.											
Contractors' license fees	850		850		1,450		865			300	
Recruiters' ditto	6,400		6,400		9,500		6,400			1,648	
Registration fees	20,450		20,450		15,000		22,640			6,158	Increased with reference to actuals.
Fees for licenses of inland steamers and native boats	1,200		1,200		2,000		2,416			589	Figures estimated by local officers.
Rates under section 109 of Act I (G.G.) of 1882	.....*		.....*		20,700		59,095			.....	Decrease due to the separation of the Assam Inland Labour Transport Fund from Bengal; *vide* Bengal Government order No. 175, dated 28th March 1884.
Fees for use of debarkation depôts ...	.....*		.....*		1,650		2,187			.....	
Recoveries for sick coolies treated in hospitals	.....*		.....*		.....		.....			.....	
Fines and miscellaneous	100		100		2,000		828			210	
Contributions	.....		.....		.....		.....			.....	
		29,000		29,000		52,300		94,431		8,905	
Debt Head.											
Suspense account		.....		.....		.....		78		.....	
Total ...		29,000		29,000		52,300		94,509	24,000	8,905	
GRAND TOTAL ...		1,02,323		1,02,323		1,05,084		1,35,293	1,00,323		

* Assam.

INCORPORATED LOCAL FUNDS—*continued.*

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of six months, 1884-85.	EXPLANATORY REMARKS.
INLAND LABOUR TRANSPORT UNDER ACT I (G. G.) OF 1882.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26—Scientific and other Minor Departments.											
Percentage for treasury, &c., establishment	287		287		640		.....			.....	
Superintendents and Medical Inspectors	14,975		14,975		21,576		20,718			7,488	
Inspectors and Assistant Inspectors...	.....		.....		1,200		365			.....	
Personal Assistant	1,920		1,920		1,920		1,920			960	
Clerks and servants	4,418		4,418		13,070		12,712			2,525	
Fees to Medical Examiners	1,400		1,400		1,600		1,442			543	
Office and ground rent	2,562		2,562		2,559		616			336	
Contingencies	1,992		1,992		3,975		3,567			1,241	
Petty construction and repairs ...	330		330		1,280		1,097			301	
Travelling allowances	400		400		1,300		492			86	Estimated by local officers; decrease is due to the separation of Assam Inland Labour Transport Fund from Bengal—*vide* B. G. O. No. 175, dated 28th March 1884.
Service postage stamps...	150		150		1,527		1,037			62	
Refunds	100		100		100		204			31	
		28,535		28,535		50,747		44,169		13,573	
		−53		−53		−572					
24.—Medical.											
Vaccination	.....				240		121			.....	
Hospital Assistant and other establishment	468		682		6,780		7,211			204	
Diet of patients	.....		.....		200		425			.....	
Bazar medicines	.....		.....		.....		3			.....	The items omitted belong to Assam.
Cost of medical stores	.....		.....		450		1,001			.....	
Aid to local dispensaries	.....		.....		4,980		4,410			.....	
Petty constructions and repairs ...	.....		.....		500		206			.....	
Contingencies	50		50		1,115		1,093			.....	
Travelling allowances	.....		.....		.....		39			.....	
Postage stamps	.....		.....		300		12			.....	
		518		733		14,565		14,521		204	
30—Stationery and Printing.											
Printing at private presses		.....		.....		110		.....		.....	
29.—Superannuation allowances and Pensions.											
Pensions and gratuities		.....		.....		150		130		.....	
Debt Head.											
Suspense account		.....		.....		.....		150		.....	
Total ...		29,053		29,268		65,572		.....	.....	13,777	
Deduct for rounding ...		53		268		572					
		29,000		29,000		65,000		58,970	27,000	.....	
Closing balance		73,323		73,323		40,084		76,323	73,323		
GRAND TOTAL ...		1,02,323		1,02,323		1,05,084		1,35,293	1,00,323		

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Abstract of Receipts of Incorporated Local Funds for 1885-86.

	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Opening balance ...	15,94,634		14,73,834	15,09,532	
VI.—Provincial Rates ...	39,87,000		38,37,000	39,81,516	
XII.—Post Office ...	21,000		20,000	14,854	
XX.—Scientific and other Minor Departments...	29,000		52,300	94,431	
XXI.—Interest ...	45,000		40,000	58,201	
XXIV.—Miscellaneous ...	2,64,200		1,70,050	2,67,651	
XXXIII.—Irrigation and Navigation ..	14,000		11,400	14,133	
XXXV.—Civil Buildings, Roads and Services ...	300		100	249	
Contributions from Government ...	7,00,000		1,98,500	3,20,431	
Debt Heads	1,76,000		1,58,000	2,00,012	
Total ...	52,36,500		44,87,350	49,51,478	
GRAND TOTAL ...	68,31,134		59,61,184	64,61,010	

Abstract of Expenditure of Incorporated Local Funds for 1885-86.

	Budget estimate, 1885-86.	Sanctioned estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals, 1883-84.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
3.—Refunds and Drawbacks ...	28,000		31,000	24,598	
10.—Provincial Rates ...	2,60,000		2,47,000	2,69,367	
15.—Post Office	3,32,250		3,30,887	3,19,803	
18.—General Administration ...	1,27,800		1,26,000	1,28,213	
26.—Scientific and other Minor Departments	28,482		50,175	44,169	
24.—Medical	518		14,565	14,521	
30.—Stationery and Printing ...	31,972		31,945	27,151	
29.—Superannuation allowances and Pensions	226		376	474	
31.—Miscellaneous ...	32,752		25,352	32,448	
46.—Irrigation and Navigation ...	.....		.....	.....	
48.—Civil Buildings, Roads and Services	42,82,200		40,94,700	37,04,940	
Contributions to Government ...	.....		.....	.....	
Debt Heads	1,42,000		1,50,000	1,39,692	
Total ...	52,66,200		51,02,000	47,05,376	
Closing balance ...	15,64,934		8,59,184	17,55,634	
GRAND TOTAL ...	68,31,134		59,61,184	64,61,010	

E G.—Reg. No. 12297C—108—11-2-85.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH FEBRUARY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, submitting the estimates of receipts and expenditure of the Incorporated Local Funds for 1885-86.

The following table shows the Accountant-General's estimates for 1885-86 compared with the actuals of 1883-84 and the sanctioned estimates for the current year :—

	Actuals, 1883-84.					Sanctioned estimates, 1884-85.		Accountant-General's estimates, 1885-86.	
	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund...	13,23,157	44,00,408	57,37,565	42,62,314	14,75,251	40,46,000	46,36,700	47,70,000	48,32,000
Ditto Account	13,051	98,652	1,10,703	60,613	50,090	64,050	67,300	1,02,500	69,200
District Post Fund ...	1,28,540	3,48,992	4,77,449	3,23,479	1,53,970	3,25,000	3,33,000	3,26,000	3,36,000
Inland Labour Transport Fund	40,784	94,509	1,35,293	58,970	76,323	52,300	65,000	29,000	19,000
Total ...	15,09,532	49,51,478	64,61,010	47,05,376	17,55,634	44,87,350	51,02,000	52,30,500	52,66,200

2. *District Road Fund.*—A sum of Rs. 36,82,000 has been entered under this head as the estimated receipts from "Cess on lands, mines, railways, &c.," against Rs. 35,32,000 for the current year. The actual receipts in 1883-84 were Rs. 36,35,839, and as some increases are anticipated owing to revaluation in the districts of Hooghly, Nuddea, Rungpore, Patna, Sarun, Durbhunga, Bankoora, Pooree and Manbhoom, the estimate for next year will stand. The other receipts included under this head, exclusive of grants from Government, and transactions in the suspense account, are estimated at Rs. 3,22,000 against the sanctioned estimate of Rs. 2,19,500 for 1884-85. These receipts aggregated Rs. 3,39,573 in 1883-84. The estimate for next year is accepted. A sum of Rs. 6,00,000 has been entered as "grants from Government" out of the reserve of 10 lakhs originally proposed to be kept for "contributions to local purposes." It will not be possible, in view of the present demands on provincial revenues, to set aside Rs. 10,00,000 for "Contributions." The provision on this account has been reduced to 7 lakhs. Out of this amount a sum of Rs. 2,46,000 will be entered in the Road Fund budget to provide for the collection of Public Works cess for expenditure on road works in Government estates, and for any special grants which may be made during the year. The total receipts of the Road Fund will then amount to Rs. 44,25,000. The total estimated expenditure amounts to Rs. 48,32,000 against Rs. 46,36,700 for the current year. The estimate has been passed by the Public Works Department and will stand.

3. *District Road Account.*—The Accountant-General anticipates that this fund, which is chiefly composed of Government grants, will open the year 1885-86 with a credit balance of Rs. 90,090, and provision has been made for a total expenditure of Rs. 69,200. A sum of Rs. 1,00,000 is entered as grants from Government for 1885-86. This amount will not be required if the grants made for the current year are not fully appropriated, and the year actually closes with a credit balance of Rs. 90,090. A sum of Rs. 54,000, the annual grant fixed for the three non-cess districts, will, however, be provided under this head. The Accountant-General's estimates in other respects are accepted.

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4. *District Post Fund.*—The total receipts are estimated at Rs. 3,26,000 against Rs. 3,25,000 for the current year. There is an increase of Rs. 1,100 under "Peons' fees" against a decrease of Rs. 100 under "Miscellaneous." The Accountant-General's figures are accepted. The total estimate of expenditure amounts to Rs. 3,36,000 against Rs. 3,33,000, the grant for the current year. The estimate for next year has, for the most part, been passed by the Postmaster-General, Bengal. It will stand.

5. *Inland Labour Transport Fund.*—From the commencement of the current year this fund has been divided between Assam and Bengal. The undivided fund had a balance of Rs. 76,323 on the 31st March 1884. It has been decided that all pensions and leave allowances, calculated at one-seventh of the salary of the employés of the fund, from the date of the passing of Act I of 1882, shall be deducted from this balance, and the remainder divided in the proportions of one-fourth to Bengal and three-fourths to Assam. No division has yet been made of the balance at credit of this fund, and the opening balance for next year is shown at Rs. 73,323. This figure will stand, but the Accountant-General will be requested to take early steps for the distribution of the amount in the manner decided by the Government of India. He should also report what sum should be credited to Bengal on account of the deductions for pensions and leave allowances. The total receipts for 1885-86 are estimated at Rs. 29,000 against Rs. 52,800 for the current year. The decrease is partly due, as stated above, to the separation of the Assam portion of the fund from that of Bengal, and partly to the extension of free emigration. There has been a corresponding reduction in expenditure, and the estimate for next year has been placed at Rs. 29,053 against Rs. 65,572, the sanctioned grant for the current year. The estimate is accepted except that the provision for "hospital assistant and other establishment" will be increased by Rs. 215 to provide for the medical care of emigrants at Mugra during five months of the year. The total grant will be Rs. 29,268, or in round numbers Rs. 29,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, to the Protector of Emigrants, to the Board of Revenue, and to the General and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 550-54.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th February 1885.

H. P.- Reg. 13694C—108—10 2-85.

No. 617, dated Simla, the 2nd May 1885.

From—D. BARBOUR, ESQ., Secretary to the Government of India, Department of Finance and Commerce,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge the receipt of the estimates of revenue and expenditure of Bengal for the year 1885-86.

2. It will be seen from the accompanying statement that the local figures have been adopted with slight modifications under certain heads. The reasons for the modifications made by the Government of India are as follow :—

II and 6—*Opium.* *III.—Salt.* *V.—Excise.*	The estimates have been settled for the whole head in accordance with latest information, and distributed among the several provinces.
VI.—Provincial Rates. *XII.—Post Office* *XIX.—Medical.*	The amounts originally estimated under these heads have been adopted.

I.—Interest on Ordinary Debt. The estimate of the Comptroller and Auditor-General has been accepted under this head.

IX and 13.—*Forest.* The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

3. The reasons for the estimates of revenue and expenditure under the heads of Railways, Irrigation, and Navigation, and other Public Works, will be communicated in the Public Works Department.

4. A memorandum is annexed showing how the Provincial share of Land Revenue is calculated.

5. I am directed to take this opportunity of acknowledging the receipt of your letter No. 922, dated the 4th March 1885, and, in regard to the proposed reduction in the Provincial balance, to say that, while unable to accept the arguments of the Government of Bengal on this subject, the Government of India has agreed to some temporary reduction in this balance. It requests, however, that its consent to this reduction may not be regarded as implying willingness to recognise the necessity of a permanently reduced balance. The manner in which the Provincial closing balance of 1885-86 has been arrived at is as follows :—

All important changes proposed in your letter, amounting to Rs. 20,000 and more, have been adopted except under I—*Land Revenue*, under which head the Provincial share, as shown in the annexed memorandum, has been taken. The amount of Provincial contribution has also been reduced by two lakhs. The balance thus arrived at is Rs. 16,80,000, which is only Rs. 45,000 more than that calculated by the Government of Bengal.

6. In connection with this subject, I am also to say that the Government of India cannot admit the argument contained in the concluding portion of paragraph 3 of your letter, which appears to be based on the assumption that the tendency of expenditure to increase is something altogether beyond the control of the Government of Bengal.

COPY of this letter, and of the memorandum and statement, forwarded to the Comptroller and Auditor-General and the Accountant-General, Bengal.

Memorandum showing how the Provincial share of Land Revenue is calculated.

	Rs.
Amount of Land Revenue	3,81,60,000
Provincial share according to the percentage (32·2284) fixed in the orders of March 1882	1,22,98,000

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Memorandum showing how the Provincial share of Land Revenue is calculated.—concluded.

	Rs.
Add—	
On account of steamer *Undaunted* re-transferred from the Imperial to Provincial Marine (*vide* Order No. 913, dated 9th May 1882)	65,000
On account of Cemeteries	8,000
On account of Inter-Provincial Adjustments	1,17,000
On account of charges for repair of Nizamat Buildings at Moorshedabad (*vide* Financial Department No. 2382, dated 31st July 1883)	5,000
On account of Ophthalmic Surgeon attached to the Medical College Hospital (*vide* Financial Department No. 1276, dated 6th March 1884)	16,000
On account of the maintenance of the river bank within the precincts of the palace of the Nawab Kader Ali, Bahadoor, of Moorshedabad (*vide* Financial Department No. 2944, dated 23rd August 1884)	2,000
On account of transfer of Revenue Record-room Receipts and Charges from Registration to Land Revenue (*vide* Financial Department No. 3710, dated 2nd October 1884) ...	50,000
On account of extra Process-serving Establishments entertained by Collectors (*vide* Financial Department No. 3710, dated 2nd October 1884)	25,000
On account of 10 per cent. on collections from Government Estates and Estates on which the rental accrues temporarily or permanently to the State ...	4,31,000
On account of loss incurred by Government of Bengal in giving up the old Calcutta and South-Eastern State Railway	30,000
	1,30,47,000
Deduct—	
On account of value of Jail supplies to Assam (*vide* Financial Department No. 933, dated 12th May 1884) ...	2,000
On account of net savings in Customs Establishments (*vide* Financial Department No. 1194, dated 29th February 1884)	1,88,000
On account of Annual Expenditure on account of Meteorological Department (*vide* Bengal Government Order No. 1016, dated 26th March 1883)	15,000
	2,05,000
Net—	
Provincial share	1,28,42,000

6.1.3

BENGAL.

Estimates, 1885-86.

BE

Estimat

Heads of Revenue.	Local as finally reported by the Accountant-General.				Department of Finance.				Increase.	Decre
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Opening Balance ...	...	15,99,000	10,78,000	...	...	17,24,000	20,76,000	...	...	...
Principal Heads of Revenue—										
I.—Land Revenue	2,53,48,000	1,28,12,000	...	3,81,60,000	2,53,18,000	1,28,42,000	...	3,81,60,000	...	...
II.—Opium	6,09,00,000	...	...	6,09,00,000	6,38,68,000	...	...	6,38,68,000	29,68,000	...
III.—Salt	1,88,56,000	1,44,000	...	1,90,00,000	1,93,56,000	1,44,000	...	1,95,00,000	5,00,000	...
IV.—Stamps	66,00,000	66,00,000	...	1,32,00,000	66,00,000	66,00,000	...	1,32,00,000	...	...
V.—Excise	52,00,000	52,00,000	...	1,04,00,000	51,00,000	51,00,000	...	1,02,00,000	...	2,
VI.—Provincial Rates	...	38,65,000	39,35,000	78,00,000	...	38,65,000	39,87,000	78,52,000	52,000	
VII.—Customs	29,40,000	60,000	...	30,00,000	29,40,000	60,000	...	30,00,000	...	
VIII.—Assessed Taxes	7,50,000	7,50,000	...	15,00,000	7,50,000	7,50,000	...	15,00,000	...	
IX—Forest	4,00,000	4,00,000	...	8,00,000	4,00,000	4,00,000	...	8,00,000	...	
X.—Registration	5,55,000	5,55,000	...	11,10,000	5,55,000	5,55,000	...	11,10,000	...	
Post Office, Telegraph, and Mint—										
XII.—Post Office	...	...	21,000	21,000	...	...	20,000	20,000	...	
Receipts by Civil Departments—										
XV.—Law and Justice	...	16,65,000	...	16,65,000	...	16,65,000	...	16,65,000	...	...
XVI.—Police	...	6,72,000	...	6,72,000	...	6,72,000	...	6,72,000	...	...
XVII.—Marine	...	8,96,000	...	8,96,000	...	8,96,000	...	8,96,000	...	...
XVIII.—Education	...	5,42,000	...	5,42,000	...	5,42,000	...	5,42,000	...	...
XIX.—Medical	...	1,37,000	...	1,37,000	...	1,36,000	...	1,36,000	...	...
XX.—Scientific and other Minor Departments	...	1,86,000	29,000	2,15,000	...	1,86,000	29,000	2,15,000	...	...
Miscellaneous—										
XXI.—Interest	7,26,000	73,000	45,000	8,44,000	7,26,000	73,000	45,000	8,44,000	.....	...
XXII.—Receipts in aid of Superannuation, &c. ...	16,000	55,000	.....	71,000	16,000	55,000	.....	71,000	.....	...
XXIII.—Stationery and Printing	.....	1,26,000	.....	1,26,000	.....	1,26,000	.....	1,26,000	.....	...
XXIV.—Miscellaneous	70,000	6,43,000	2,64,000	9,77,000	70,000	6,43,000	2,64,000	9,77,000	.....	...
Revenue from Productive Public Works—										
XXV.—State Railways (Gross Earnings) ...	...	43,08,000	...	43,08,000	...	43,08,000	...	43,08,000	...	...
Eastern Bengal Railway	55,00,000	...	...	55,00,000	55,00,000	...	...	55,00,000	...	...
XXVII.—Irrigation and Navigation (Direct Receipts)	...	12,00,000	...	12,00,000	...	12,00,000	...	12,00,000	...	...
Receipts on account of Public Works not classed as Productive—										
XXIX.—State Railways	...	1,65,000	...	1,65,000	...	1,65,000	...	1,65,000	...	...
XXXI.—Irrigation and Navigation	3,000	8,00,000	14,000	8,17,000	3,000	8,00,000	14,000	8,17,000	...	...
XXXII.—Military Works	5,000	...	...	5,000	5,000	...	...	5,000	...	...
XXXIII.—Civil Buildings, Roads, and Services ...	1,000	7,41,000	...	7,42,000	1,000	7,41,000	...	7,42,000	...	...
TOTAL REVENUE ...	12,78,70,000	4,25,95,000	43,08,000	17,47,73,000	13,12,08,000	4,25,24,000	43,59,000	17,80,91,000	33,18,000	...
Contributions	...	...	5,00,000	...	...	...	3,00,000	...	...	...
Deposits and Advances	...	...	10,000	...	...	...	10,000	...	...	...
GRAND TOTAL ...	...	4,41,94,000	67,96,000	...	...	4,42,48,000	67,45,000	...	...	

GAL.

1885-86.

Heads of Expenditure.	Local as finally reported by the Account-ant-General.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest—										
1.—Interest on Ordinary Debt	10,000	.....	.....	10,000	8,000	.....	.....	8,000	...	2,000
2.—Interest on other Obligations	2,10,000	.....	.....	2,10,000	2,10,000	.....	.....	2,10,000	...	.....
Direct Demands on the Revenue—										
3.—Refunds and Drawbacks.	4,94,000	1,24,000	28,000	6,46,000	4,94,000	1,24,000	28,000	6,46,000	...	.....
4.—Assignments and compensations	1,27,000	.....	.....	1,27,000	1,27,000	.....	.....	1,27,000	...	.....
Charges in Respect of Collection—										
5.—Land Revenue	1,09,000	34,01,000	.....	35,10,000	1,09,000	34,01,000	.....	35,10,000	.....	.....
6.—Opium	2,30,00,000	.....	.....	2,30,00,000	2,47,00,00	.....	.....	2,47,00,000	17,00,000	.....
7.—Salt	29,000	21,000	.....	50,000	29,000	21,000	.....	50,000	.....	.....
8.—Stamps	2,41,000	2,42,000	.....	4,83,000	2,41,000	2,42,000	.....	4,83,000	.....	.....
9.—Excise	2,00,000	2,00,000	.....	4,00,000	2,00,000	2,00,000	.....	4,00,000	.....	.....
10.—Provincial Rates	.....	.....	2,60,000	2,60,000	.....	.....	2,60,000	2,60,000	.....	.....
11.—Customs	.....	4,86,000	.....	4,86,000	.....	4,86,000	.....	4,86,000	.....	.....
12.—Assessed Taxes	47,000	8,000	.....	95,000	47,000	48,000	.....	95,000	.....	.....
13—Forest	2,65,000	2,65,000	.....	5,30,000	2,60,000	2,60,000	.....	5,20,000	.....	10,000
14.—Registration	2,95,000	2,95,000	.....	5,90,000	2,95,000	2,95,000	.....	5,90,000	.....	.....
Post Office, Telegraph, and Mint—										
15.—Post Office	.....	.....	3,32,000	3,32,000	.....	.....	3,32,000	3,32,000	.....	.....
16.—Telegraph	.....	1,000	.....	1,000	.....	1,000	.....	1,000	.....	.....
Salaries and expenses of Civil Departments—										
18.—General administration	2,63,000	15,57,000	1,28,000	19,48,000	2,63,000	15,57,000	1,28,000	19,48,000	.....	.....
19.—Law and Justice	.....	98,49,000	.....	98,49,000	.....	98,49,000	.....	98,49,000	.....	.....
20.—Police	83,000	47,20,000	.....	48,03,000	83,000	47,20,000	.....	48,03,000	.....	.....
21.—Marine	.....	8,64,000	.....	8,64,000	.....	8,64,000	.....	8,64,000	.....	.....
22.—Education	.....	33,82,000	.....	33,82,000	.....	33,82,000	.....	33,82,000	.....	.....
23.—Ecclesiastical	2,19,000	.....	.....	2,19,000	2,19,000	.....	.....	2,19,000	.....	.....
24.—Medical	.....	14,56,000	1,000	14,57,000	.....	14,56,000	1,000	14,57,000	.....	.....
25.—Political	28,000	.....	.....	28,000	28,000	.....	.....	28,000	.....	.....
26.—Scientific and other Minor Department ...	6,000	4,04,000	28,000	4,38,000	6,000	4,04,000	28,000	4,38,000	.....	.....
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	10,47,000	.....	.....	10,47,000	10,47,000	.....	.....	10,47,000	.....	.....
28.—Civil Furlough and Absentee Allowances ...	40,000	.....	.....	40,000	40,000	.....	.....	40,000	.....	.....
29.—Superannuation and Pension Allowances ...	.....	13,15,000	1,000	13,16,000	.....	13,15,000	1,000	13,16,000	.....	.....
30.—Stationery and Printing	6,00,000	10,31,000	32,000	16,63,000	6,00,000	10,31,000	32,000	16,63,000	.....	.....
31.—Miscellaneous	62,000	3,35,000	33,000	4,30,000	62,000	3,35,000	33,000	4,30,000	.....	.....
Expenditure on Productive Public Works—(Revenue Account).										
36.—State Railways (Working Expenses)	.....	28,80,000	.....	28,80,000	.....	28,80,000	.....	28,80,000	.....	.....
Eastern Bengal Railway	23,25,000	.....	.....	23,25,000	23,25,000	.....	.....	23,25,000	.....	.....
37.—Guaranteed Railways (Land and Supervision)	45,000	.....	.....	45,000	45,000	.....	.....	45,000	.....	.....
38.—Irrigation and Navigation (Working and Maintenance).	.....	11,00,000	.....	11,00,000	.....	11,00,000	.....	11,00,000	.....	.....
39.—Interest on Debt—										
Railways	.....	19,54,000	.....	19,54,000	.....	19,02,000	.....	19,02,000	.....	52,000
Irrigation	.....	22,67,000	.....	22,67,000	.....	22,67,000	.....	22,67,000	.....	.....
Expenditure on Public Works not classed as Productive—										
40.—State Railways (Capital Account)	1,20,000	75,000	.....	1,95,000	1,20,000	75,000	.....	1,95,000	.....	.....
41.—State Railways (Working and Maintenance)...	.....	1,10,000	.....	1,10,000	.....	1,10,000	.....	1,10,000	.....	.....
42.—Subsidized Railways	1,00,000	.....	.....	1,00,000	1,10,000	.....	.....	1,00,000	.....	.....
44.—Irrigation and Navigation	7,39,000	9,72,000	.....	17,11,000	7,39,000	9,72,000	.....	17,11,000	.....	.....
45.—Military Works	50,000	.....	.....	50,000	50,000	.....	.....	50,000	.....	.....
46.—Civil Buildings, Roads, and Services	7,49,000	29,71,000	42,82,000	80,02,000	7,49,000	29,71,000	42,82,000	80,02,000	.....	.....
49.—Exchange	—79,000	.....	.....	—79,000	—79,000	.....	.....	—79,000	.....	.....
TOTAL EXPENDITURE ...	3,14,24,000	4,23,25,000	51,25,000	7,88,74,000	3,31,17,000	4,22,68,000	51,25,000	8,05,10,000	16,36,000	.....
Contributions.	.....	5,00,000	.....	.....	.....	3,00,000	.....	.....	.....	.....
Closing Balance.	.....	13,69,000	16,71,000	.....	.....	16,80,000	16,20,000	.....	.....	.....
GRAND TOTAL ...	.....	4,41,94,000	67,96,000	.....	.....	4,42,48,000	67,45,000	.....	.....	.....
Provincial and Local—										
Deficits	.....	2,30,000	3,17,000	.....	.....	44,000	4,66,000	.....	.....	.....
	.....	5,47,000		.....	.....	5,10,000		.....	.....	.....

J. B. K.- Reg. No. 8726C—72—29-9-85.

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No. 552, dated Simla, the 29th April 1885.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

THE expenditure which the Government of India has found it necessary to sanction on military preparations is likely to impose so severe a strain on the finances, that the adoption of special measures for the reduction of expenditure of all kinds, and for the prompt realisation of the public revenue, cannot with safety be delayed longer.

2. The Government of India is at present considering what reductions can be made in ordinary Imperial expenditure, as well as in Capital outlay on works of public utility, and special orders will shortly be issued on the subject.

It is, however, of immediate importance that the various Local Governments and Administrations should also consider what measures may now be feasible for suspending all optional expenditure, including both Provincial expenditure and Imperial expenditure directly administered by Local Governments. It would also be a considerable assistance to the Government if it were found possible to postpone for a time expenditure from Local Funds, the balances of which are kept in the Public Treasury. The Government of India does not, however, desire that there should be any undue interference with the legitimate authority of Local Bodies over funds appropriated by the legislation for specific purposes.

3. It is necessary that all proposals for increases of salaries or of establishments, or for additional expenditure of any kind, should be narrowly scrutinised at the present moment. The Governor-General in Council is not prepared to say that no additional expenditure of any kind should be proposed or sanctioned; but it is obvious that at a time when reductions are being enforced proposals for additional expenditure can only be justified by very special causes.

4. The largest retrenchments at a time of pressure can usually be attained by a restriction of the expenditure on Public Works. Without wishing to impose any sudden check on the progress of Public Works which would be calculated to cause serious permanent loss, His Excellency in Council must in the present position of the finances press on the attention of local authorities the necessity of taking into their immediate consideration material reductions in their Public Works expenditure.

5. It is with regret that the Government of India has found itself compelled to call on Local Governments to restrict expenditure from the funds which have been placed at their disposal for carrying on and improving the administration of the country, but the present state of the cash balance and the prospects of expenditure in ensuing months leave no option in the matter, and the Governor-General in Council is satisfied that he can count on the cordial and loyal co-operation of all Local Governments and Administrations.

6. The Government of India will be glad to receive a report, not later than 10th June, from each Local Government or Administration, stating what reductions, immediate and prospective, have been found possible in each case.

If peace should be maintained, the Government of India will take the earliest opportunity of removing the restriction on Provincial and Local expenditure; but if, unhappily, war should break out, further and more stringent measures must be taken hereafter for improving the balances and revenues at the disposal of the Government of India.

ORDERED, that copies of this Resolution be sent to the various Local Governments and Administrations, and to the several Departments of the Government of India.

H. P.—Reg. No. 258T—7-5-85.

FINANCIAL DEPARTMENT.

FINANCE—No. 1049T—F.

DARJEELING, { DATED THE 5TH JUNE / ISSUED THE JUNE } 1885.

FROM J. WARE EDGAR, ESQ., C.S.I.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

I AM directed to acknowledge the receipt of the Resolution of the Finance and Commerce Department, No. 552, dated the 29th April last, in which the Local Government is requested to report, in view of the strain which is imposed on the Imperial finances by the present military preparations, what reductions can be made both in Provincial expenditure and in those heads of Imperial expenditure which are directly administered by the Local Government. It is also stated that it would be of considerable assistance to the Government of India if it were found possible to postpone for a time expenditure from local funds, the balances of which are kept in the public treasury. If peace should be maintained, the Government of India will, it is said, take the earliest opportunity of removing the restriction on Provincial and Local expenditure, but if unhappily war should break out, further and more stringent measures will be taken hereafter for improving the balances and revenues at the disposal of the Government of India.

2. In accordance with these instructions, the Lieutenant-Governor has caused a very careful scrutiny to be made of all heads of expenditure under the control of the Government of Bengal, and has also obtained the views of the Board of Revenue and administrative officers to such extent as the time permitted. The Government of India have already been informed, in Mr. Macaulay's letter No. 922, dated 4th March last, of the difficulty which the Government of Bengal had experienced in working up approximately to the prescribed closing balance of 20 lakhs, and of the restricted scale on which, for this reason, the Provincial expenditure had been estimated during 1885-86. The task, therefore, which is now imposed upon the Government of Bengal of making still further reductions of such an amount as to materially assist the Government of India in the present emergency is one of exceeding difficulty. Sir Rivers Thompson, however, fully recognizes the obligation which rests upon his Government of loyally co-operating with the Imperial Government in a matter of paramount importance for the protection of the Empire, and he readily admits that, in the face of pressing military necessity, all considerations arising out of the improvement of the civil administration merely must give way. In this view, he has issued orders for still further reductions in the estimated expenditure for 1885-86, notwithstanding the inconvenience which will thereby be occasioned in the conduct of public business in this Province. The heads of expenditure under which reductions have been found possible, and the amounts retrenched, are as follows:—

3. 3. *Refunds and drawbacks.*—The Provincial expenditure which is classed under this head consists almost entirely of payments which Government is legally bound to make, and which cannot be deferred. No reduction under this head is possible.

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5. *Land Revenue.*—Under this head no retrenchment can be made in the grant for Collectors' and Deputy Commissioners,' &c., establishments, the greater part of which consists of fixed charges which cannot be avoided. Similar remarks apply to the malikana allotment and the grant for sub-divisional establishments. The survey grant has already been largely reduced, and the Lieutenant-Governor does not think it would be safe to cut it down still further. Under the sub-head "Charges for the management of estates, the rental of which belongs permanently or temporarily to the State," the grant for which had been fixed at Rs. 3,27,000, the Lieutenant-Governor hopes to be able to make a reduction of Rs. 15,000; and the grant of Rs. 78,200 for land settlement charges will also be reduced by a similar amount. The latter sub-head is divided between Provincial and Imperial in the proportion of 32·2284 and 67·7716 respectively. The total retrenchment under Land Revenue will, therefore, be Rs. 30,000, of which Rs. 19,834 is Provincial and Rs. 10,166 Imperial. These amounts may be taken at Rs. 20,000 and Rs. 10,000 respectively.

6. *Opium.*—There is no Provincial expenditure under this head. The Board of Revenue have reported that the bumper crop in the Benares Agency will necessitate very heavy expenditure during the current year, and that it is unlikely that any reduction can be effected in the total grant. As this head, however, represents "ordinary Imperial expenditure," regarding which it is said that special orders will shortly be issued, the Lieutenant-Governor will await the decision of the Government of India.

7. *Salt.*—The Provincial expenditure under Salt has been estimated at Rs. 21,000, the greater part of which represents the cost of the permanent establishment, which it is impossible to reduce or dispense with. No reduction is considered possible.

8. *Stamps.*—The grant sanctioned under this head is comprised chiefly of the following items—(1) the Superintendent of Stamps and his establishment, (2) discount on the sale of stamps, and (3) the cost of stamps supplied from central stores. The first of these is barely adequate, and the second and third are not under the control of the Local Government. No reduction is possible.

9. *Excise.*—The grant for Excise has been fixed at 4 lakhs for 1885-86 against Rs. 2,62,000, the budget estimate for the past year. The increase of Rs. 1,38,000 was provided principally in order to comply with the recommendations made by the Excise Commission. The Government of India is aware of the circumstances under which the Excise Commission was appointed, and of the provisional orders which have been passed by the Lieutenant-Governor upon its report. Those orders included the strengthening of the supervising staff throughout a large part of the Province, and the re-introduction of the central distillery system in the place of outstills in a number of considerable towns in Behar and Chota Nagpore. To these reforms the Lieutenant-Governor attaches very great importance, and he has consented to their partial postponement with great reluctance. Not merely does this course retard an administrative and moral improvement of great value, but it is to be feared that its effect upon the Excise revenue will be injurious; for it has been shown that the outstill system is unsuited to the circumstances of large towns, both financially as well as from an executive point of view, and the Lieutenant-Governor had confidently expected that some increase of revenue would follow the changes which he had ordered. These changes, however, must now be postponed. The Board have reported that in some places they have already been carried into effect, and in these they will of course be retained. It is expected, however, that a gross saving of about Rs. 60,000 can be effected on the original estimate of 4 lakhs. Of this, one-half will be Provincial; one-half Imperial.

10. *Provincial rates.*—There is no Provincial expenditure under this head. The Local expenditure represents the cost of collecting the road cess, and cannot be reduced.

11. *Customs.*—The estimate for Customs consists almost entirely of the charge for the fixed establishment of the Calcutta Custom-house and Preventive establishment, which is not susceptible of reduction.

12. *Assessed taxes.*—The Board report that no reduction in the grant for the assessment and collection of the license-tax is possible, and that, on the contrary, it may even prove inadequate.

13. *Forests.*—Under this head the Lieutenant-Governor will be able to effect a reduction of Rs. 1,20,000, of which Rs. 1,02,000 is under Conservancy and works (including Rs. 40,000 provided for a steamer in the Sunderbuns division), and Rs. 18,000 under Establishment. Of the total reduction, Rs. 60,000 will be saved in the Provincial and an equal amount in the Imperial budget.

14. *Registration.*—The operations of the Registration Department are expected to expand even more rapidly than heretofore. The Government of India are aware from the discussions on the Bengal Tenancy Bill in Council that, in consequence of the new requirements of that law, the Lieutenant-Governor is pledged to a considerable extension of registration offices and to greater facilities for registration of deeds. Therefore as soon as funds are available the Department will have to be strengthened to enable it to cope with the increased work. No reduction in the present grant can be effected. The grant for Land Registration charges, however, which are under the control of the Board, and not of the Inspector-General of Registration, will be reduced by Rs. 15,000.

15. *Post Office.*—There is no Provincial expenditure under this head. The estimated expenditure of Rs. 3,32,000 under Local represents the cost of the zemindari dâk which it is not possible to interfere with.

4. The above heads of expenditure are all (with the exception of Refunds and Post Office) charges in respect of collections, and they do not offer much field for retrenchment. The Civil Departments, however, afford greater opportunities.

18. *General Administration.*—The estimates under this head have been scrutinized with exceptional minuteness, because the expenditure has of late years shown a strong tendency to increase. It does not appear, however, that there is any charge which can be dispensed with or postponed. A small deduction of Rs. 7,000 will be made from the provision of Rs. 2,63,000 under the sub-head Board of Revenue; but, with this exception, the original estimate does not seem capable of reduction. The Local estimate of Rs. 1,28,000, which represents chiefly the cost of District Road Committees' establishments, including the establishments employed in offices of account and control, cannot be reduced.

19. *Law and Justice.*—Under Law and Justice proper no retrenchment is possible, with the exception of a small sum of Rs. 3,000 under pleaders' fees. Under Jails, however, the Lieutenant-Governor has ordered a reduction of Rs. 1,07,000, of which one lakh is under the sub-head Jail Manufactures (purchase of raw materials), and the remainder under Petty construction. In view, however, of the uncertain prospects of the crops in some districts, it will be necessary to raise the provision for rations by Rs. 20,000. The net reductions cannot, therefore, be placed at a higher figure than Rs. 87,000, though the Lieutenant-Governor hopes that something further may be saved if the harvests are favourable.

20. *Police.*—No reduction of police establishments is anywhere possible, as the strength of the force is already barely sufficient to cope with its duties. A provision of Rs. 40,000 has, however, been made for the supply of new arms, and as it has been ascertained that the old arms can be made to last another year the item will be struck out. The expenditure is only postponed, and cannot be permanently dispensed with. A reduction of Rs. 7,500 will also be made in the grant for purchase of clothing. These appear to be the only items in which any retrenchment can be safely promised, but no expenditure will be allowed to be incurred which is not absolutely necessary and immediately urgent, and it is probable that other savings may be effected.

21. *Marine.*—The charges under this head depend very largely upon the amount of shipping which visits the Port of Calcutta, and the only items which are capable of reduction are the charges for repairs and purchase of marine stores and coal. A lump deduction of Rs. 10,000 will be made on this account, and the Port Officer will be required to keep within the reduced allotment.

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22. *Education.*—In consequence of the straitened condition of the Provincial finances, the education grant for 1885-86 was placed at Rs. 33,87,000 being less by Rs. 6,000 than the grant for the previous year. The proposals for, giving effect to the recommendations of the Education Commission were altogether postponed, with the exception of a small increase to the salaries of Sub-Inspectors of Schools, for which Rs. 15,000 was provided. It is therefore exceedingly difficult to make any retrenchments without seriously throwing back the work of the department. The Lieutenant-Governor is unable to see his way to a larger saving under this head than Rs. 80,000, of which Rs. 15,000 is from the primary grant, Rs. 11,000 from grants-in aid, Rs. 39,320 from building grants to European schools, and Rs. 14,680 from establishments. The grants to European schools have, for the most part, been already promised, and in some cases large subscriptions have been collected from the public on the strength of the assistance promised by Government. It is expected, however, that some of these can be postponed for the present, although it will not be possible to avoid them permanently.

23. *Ecclesiastical.*—There is no Provincial expenditure under this head, and it does not seem possible to touch the Imperial expenditure, which is estimated at Rs. 2,19,000.

24. *Medical.*—The charges under this head consist chiefly of the salaries of the permanent medical establishments of all grades, and the cost of maintaining the Government hospitals and lunatic asylums. The budget includes no optional expenditure, and cannot be reduced.

25. *Political.*—Similar remarks apply as in the case of 23, Ecclesiastical.

26. *Scientific and Minor Departments.*—This head includes a considerable number of items, of which the largest are Cinchona Plantations (Rs. 1,26,035) and Botanical Gardens (Rs. 99,900). Under these two sub-heads a gross retrenchment of Rs. 20,000 has been found possible, which will be obtained by reducing the native establishment on the Cinchona Plantations and some miscellaneous charges. No reduction is possible in the allotments for Provincial Museums, Donations to Scientific Societies, Emigration, Census, Examinations, or Registration of Traffic. The provision for model farms, however, will be reduced by Rs. 2,000, and a similar deduction will be made from the grant of Rs. 5,000 for local exhibitions. The Lieutenant-Governor will be very unwilling to touch the provision of Rs. 20,000 which he has undertaken to make for the representation of Bengal in the London Exhibition. Under the sub-head Agricultural Department, the grant for office establishment and rent will be reduced by Rs. 4,800, while the allotment of Rs. 25,000, which had been provided on account of the projected Veterinary College, will be struck out, the scheme having been deferred for the present. The total reductions under this head will amount to Rs. 53,800.

29. *Superannuations.*—From the nature of this charge, it is evident that no reduction is possible.

30. *Stationery and Printing.*—A Committee is now sitting which will, the Lieutenant-Governor hopes, have the result of effecting economies in the Stationery Department; but it does not seem possible to estimate for any material reduction of expenditure under this head. An endeavour will also be made to reduce the cost of printing, but it would be unsafe to reckon upon this.

31. *Miscellaneous.*—The chief items included under this head are Destruction of wild animals (Rs. 30,000), Donations for charitable purposes (Rs. 60,000), and Rents, rates, and taxes (Rs. 1,63,000). The last item represents the amount of municipal taxes upon Government buildings, and cannot be reduced. The grants to charitable and other institutions are for the most part of long standing, and should not be withdrawn, except in the last resort. The Lieutenant-Governor will reduce the grant for the destruction of wild animals by one-half. No reduction seems possible under any other sub-head.

5. The remaining heads, with the exception of Contributions, all relate to public works expenditure, and it is under these that the Government of India expect the largest reductions to be made. Dealing first with the expenditure on Productive Public Works (Revenue account), it appears that there are only three heads of expenditure under Provincial control. These are 36, State Railways (working expenses), 38, Irrigation and Navigation

(working and maintenance), and 39, Interest on debt. No reduction is possible in the estimate for the working expenses of State Railways. The charge for interest represents payments by the Government of Bengal to the Government of India, and does not call for further consideration. Under 38, Irrigation, &c., however, reductions are possible. The provision for the repairs, &c., of the Hidgelee Tidal Canal will be reduced by Rs. 12,500, and the grant for the Sone Canals by Rs. 20,000, though if heavy floods occur in Shahabad the latter sum may not be available. The grants for the Orissa and Midnapore Canals are not susceptible of reduction. The total saving under this head is Rs. 32,500.

6. Turning now to the expenditure on Public Works not classed as Productive, it appears that no reduction is possible under either of the Railway heads, 40 or 41, the grants for the former being only the estimated cost of the Railway branch of the Secretariat, and allowing nothing for original expenditure, while the provision of Rs. 1,10,000 under 41, State Railways (working and maintenance) will not be more than sufficient to cover the working expenses of the Kaunia-Dhurla State Railway. Under 44, Irrigation and Navigation, a reduction of Rs. 84,000 has been ordered on the Provincial allotment of Rs. 9,72,000. The Imperial grant under this head has been placed at Rs. 7,39,000. The expenditure from this grant is controlled by the Local Government, and it appears that it is susceptible of reduction by Rs. 1,23,500. The total reduction under this head is therefore Rs. 2,07,500.

7. The grant for 46, Civil Buildings, Roads and Services was originally fixed at Rs. 29,25,000, in addition to which a sum of Rs. 1,30,000, consisting of subscriptions for the Bhagulpore Water Works, was available for disbursement by the Department. Of the total grant of Rs. 30,55,000, Rs. 5,55,000 was allotted for original works, Rs. 14,75,000 for repairs, Rs. 9,89,104 for establishment, and Rs. 35,896 for tools and plant. It is now reported that a reduction of 3½ lakhs can be effected under repairs, and of 2 lakhs under original works, or 5½ lakhs in all. The Government of India have, however, made a reduction of some 6 lakhs in the Imperial grant under head 46, on account of Imperial works to be carried out by the Provincial staff, and this will increase the cost of the establishments (including tools and plant) paid for from Provincial revenues by about 25 per cent. of this amount, or by Rs. 1,50,000. The net reduction under this head will, therefore, be Rs. 4,00,000 in round numbers. It will not be possible to effect a greater saving than this. The grant for 1884-85 was, as the Government of India have already been informed, placed at an exceptionally low figure, Rs. 25,21,000. In order to keep the expenditure within that amount, it was necessary to suspend all quadrennial repairs throughout the Province, to withhold the grants usually made to Civil Departments for minor works, to abandon all projects for new works, however necessary, and to stay operations on all works already begun, wherever this could be done without incurring heavy and incommensurate loss. Now for the second year in succession it has been found necessary to disallow all repairs except such as are absolutely necessary to prevent buildings from falling down. No new works can be undertaken, although in numerous cases court-houses, cutcherries, and other buildings have long been imperatively required. No provision has again been made for minor works by civil officers. The charge for establishments now amounts to close upon 80 per cent. of the expenditure on Provincial works. The gravity of the inconvenience which this state of things cannot fail to occasion, it is needless to point out. It can only be justified by the most urgent necessity, and should not be continued a day longer than that necessity requires.

8. The Lieutenant-Governor is unable to see his way to any reduction of the grant of 3 lakhs which the Government of India have passed for Contributions. As already stated, abount 2 lakhs of this represents recurring expenditure which cannot be avoided, such as the cost of collecting the public works cess, the grants made for communications in non-cess districts, and charges for the improvement of Government estates. This allotment is also the only source from which grants can be made for the purposes of famine relief. The condition of several districts of Bengal, notably Beerbhoom, Bankoora, Burdwan, and Moorshedabad, is such as to excite serious apprehension. Considerable grants have already been made to the local

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officers for expenditure on famine relief, and more will probably have to be given. The Lieutenant-Governor fears that it would be quite unsafe to reckon on a less expenditure under this head than 3 lakhs.

9. With regard to Local Funds, the most considerable of which are the District Road Funds, with a total estimated expenditure on public works of Rs. 42,82,000, the Lieutenant-Governor has instructed all local bodies to postpone all such expenditure as it is possible to postpone. The time, however, has been too short for him to ascertain how far this can be carried out so as to express the result in figures. In the case of those local funds which are administered by Government direct, all avoidable expenditure will be retrenched, but their aggregate amount is comparatively inconsiderable, and beyond a sum of Rs. 10,000 under the Chittagong Port Fund, and one of Rs. 7,000 under the Pilgrim Lodging-house Fund, it seems unlikely that any savings of substantial amount will be practicable. The accounts of municipalities are not incorporated in the accounts of the Empire, and as the current balances of all the municipalities which bank with the public treasury are not usually much in excess of 5 lakhs at any one time, and as only a small part of their expenditure could be retrenched, the Lieutenant-Governor does not propose to take any special action in regard to them.

10. The aggregate amount of the reductions enumerated above is Rs. 11,68,300, or in round numbers 11½ lakhs of rupees. This occurs under the following heads:—

	Budget head.	Provincial.	Imperial.	Total.
		Rs.	Rs.	Rs.
5.	Land Revenue	20,000	10,000	30,000
9.	Excise	30,000	30,000	60,000
13.	Forest	60,000	60,000	1,20,000
14.	Registration	7,500	7,500	15,000
18.	Administration	7,000	.....	7,000
19.	Law and Justice (Proper)	3,000	.....	3,000
	Jails	87,000	.....	87,000
20.	Police	47,500	.....	47,500
21.	Marine	10,000	.....	10,000
22.	Education	80,000	.....	80,000
26.	Minor Departments	53,800	.....	53,800
31.	Miscellaneous	15,000	.....	15,000
38.	Irrigation, &c.	32,500	.....	32,500
44.	Ditto	84 000	1,23,500	2,07,500
46.	Civil Buildings, &c.	4,00,000	.....	4,00,000
	Total ...	9,37,300	2,31,000	11,68,300

The Lieutenant-Governor has readily responded to the call which the Government of India has made upon him, and has not hesitated to cut down all expenditure of an optional nature, even though in doing so he is consciously retarding the progress of the Province in his charge. He desires, in submitting this scheme of retrenchment, to let it be clearly recognized that the reductions now made will almost completely stay all administrative progress in Bengal, and if peace is assured he will earnestly hope for the early withdrawal of the restrictions.

I have the honour to be,

SIR,

Your most obedient servant,

J. WARE EDGAR,

Offg. Secretary to the Govt. of Bengal.

W. LeB.—Reg. No. 530T—16-6-85.

No. 1596, dated Simla, the 25th June 1885.

From—J. F. FINLAY, Esq., Offg. Under-Secretary to the Government of India, Department of Finance and Commerce,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge the receipt of your letter No. 1049T—F, dated the 5th June 1885, reporting, with reference to paragraph 6 of the Resolution in this Department, No. 552, dated the 29th April 1885, the reductions which the Government of Bengal proposes to make in the expenditure of the current official year.

2. In reply, I am directed to forward a statement showing the reductions in expenditure in Bengal adopted by the Government of India in framing an estimate of the reductions in all India for report to Her Majesty's Secretary of State for India.

3. The reductions stated to be possible under 9, Excise, in paragraph 3, and under Local Funds, in paragraph 9 of your letter, have been omitted from the statement. The proposed reduction under Excise need not be enforced, and the question of reduction in Local Expenditure is left entirely to His Honour's discretion, the Government of India not desiring to press for any reductions of this nature. The other reductions are those stated in your letter.

4. The Governor-General in Council regrets that the financial position is such as to render it impossible to withdraw the orders regarding reduction of expenditure, and to make it necessary to require reductions in Bengal of the amounts shown in the statement.

5. I am to convey the cordial thanks of the Governor-General in Council for the loyal manner in which the call of the Government of India has been responded to by His Honour the Lieutenant-Governor.

	Budget head.	Provincial.	Imperial.	Total.
		Rs.	Rs.	Rs.
5.	Land Revenue ..	20,000	10,000	30,000
13.	Forest	60,000	60,000	1,20,000
14.	Registration	7,500	7,500	15,000
18.	Administration ..	7,000	....	7,000
19.	Law and Justice (proper)..	3,000	....	3,000
	Jails	87,000	....	87,000
20.	Police	47,500	....	47,500
21.	Marine	10,000	....	10,000
22.	Education	80,000	....	80,000
26.	Minor Departments ..	53,800	....	53,800
31.	Miscellaneous	15,000	....	15,000
38.	Irrigation, &c. ..	32,500	....	32,500
44.	Ditto	84,000	1,23,500	2,07,500
46.	Civil Buildings, &c. ..	4,00,000	....	4,00,000
	Total ..	9,07,300	2,01,000	11,08,300

COPY, with copy of the statement, forwarded to the Accountant-General, Bengal, for information.

Nos. 1425-31T—F.

COPY forwarded to the General, Revenue, Judicial, Political, Public Works Department, Public Works Department, Irrigation Branch, and to the Secretary to the Board of Revenue, Land Revenue Department, for information and guidance, in continuation of the communication from the Financial Department, Nos. 1093-99T—F, dated the 10th ultimo.

No. 1432T—F.

COPY forwarded to the Superintendent of the Botanical Gardens, Howrah, for information and guidance, in continuation of the communication from the Financial Department, No. 1101T—F, dated the 10th ultimo.

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No. 1433T—F.

COPY forwarded to the Secretary to the Board of Revenue, Miscellaneous Revenue Department, for information and guidance, in continuation of the communication from the Financial Department, No. 1103T—F, dated the 9th ultimo.

No. 1434T—F.

COPY forwarded to the Port Officer for information and guidance, in continuation of the communication from the Financial Department, No. 1105T—F, dated the 12th ultimo.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

DARJEELING;
FINANCIAL DEPT.—*Finance,*
The 6th July 1885.

W. LeB.—Reg. No. 863T—9-7-85.

No. 2141, dated Simla, the 24th July 1885.

From—J. F. FINLAY, Esq., Offg. Under-Secretary to the Government of India, Department of Finance and Commerce,

To—The Secy. to the Govt. of Bengal, Judicial, Political and Appointment Depts.

IN reply to your letter No. 1272J—D, dated the 3rd July 1885, I am directed to inform you that, under the circumstances therein represented, the Governor-General in Council is of opinion that the reduction of Rs. 40,000 in the expenditure of the current year on account of the arms for the police of the Lower Provinces need not be made, and that delivery of the arms should be accepted by the Inspector-General of Police, Bengal.

J. B. K.—Reg. No. 8656C—50--28-9-85.

REVENUE.

4. There was an increase on the Revenue side of Rs. 4,83,000 over the revised estimates. Among the principal heads of Revenue, the only one which shows an increase is "Land Revenue" (Rs. 78,000). This increase is due to the fact that the amount of "Transfers for Productive Public Works" from Provincial to Imperial, which are adjusted under this head, came to only Rs. 6,61,715 instead of Rs. 7,92,000 as included in the revised estimate, the effect being to increase the Provincial share of Land Revenue by Rs. 1,30,285. On the other hand there was a reduction of Rs. 46,364 in the net credit under *Inter-Provincial Adjustments*, which afforded a credit for Rs. 95,636 in favour of Bengal against Rs. 1,42,000 entered in the revised estimate. There were also minor differences in the details of adjustments between Imperial and Provincial, and the result was that the total Provincial share of Land Revenue was better than the revised estimate by Rs. 78,000. Against this increase of Rs. 78,000, there was a decrease of Rs. 8,000 under Provincial rates and Rs. 3,000 under Forest.

5. Of the improvement under Civil Departments, amounting to Rs. 1,52,000, a sum of Rs. 1,17,000 is due to increase in *Sale proceeds of Jail Manufactures*. There was an increase of Rs. 9,000 under "Marine," Rs. 3,000 under "Education," Rs. 3,000 under "Medical," and Rs. 20,000 in Cinchona receipts subordinate to "Scientific and other Minor Departments."

6. The Miscellaneous receipts aggregated Rs. 9,78,000 against Rs. 7,39,000 provided for in the revised estimate. There was an increase of Rs. 2,29,000 under "Miscellaneous" proper, chiefly in *Unclaimed deposits*, and of Rs. 10,000 under "Interest." There was also an increase of Rs. 1,000 under "Superannuation" against a decrease of Rs. 1,000 under "Stationery and Printing."

7. Under Productive Public Works there was a reduction of Rs. 32,000 in railway receipts, chiefly owing to the failure of the jute crop in the districts which feed the Northern Bengal State Railway, against an increase of Rs. 3,000 in direct receipts from the irrigation canals.

8. The increase under Public Works not classed as productive public works amounted to Rs. 54,000, the bulk of which was due to increased ferry receipts.

EXPENDITURE.

9. The actual expenditure of 1883-84, compared with the revised estimate, shows an increase of Rs. 33,000. There was an increase of Rs. 58,000 under "Scientific and other Minor Departments," chiefly under Cinchona Plantations; of Rs. 49,000 under District Executive Police; and of Rs. 16,000 under Marine. Against these increases there was a saving of Rs. 76,000 under Stationery and Printing, of which Rs. 50,000 was under the sub-head of stationery supplied from central stores; of Rs. 20,000 in miscellaneous refunds subordinate to Miscellaneous, and Rs. 14,000 under Interest. There were also minor increases and decreases, and the net result, as stated above, was an increase of Rs. 33,000 over the revised estimate. The increase under "Public works not classed as productive" is nominal, and is due to the inclusion under this head of the grants made to municipalities which were shown under "Contributions" in the revised estimate. There is a saving of Rs. 1,07,000 shown under the latter head. The net result of the year was, as shown above, an improvement of Rs. 4,50,000, and the year closed with a credit balance of Rs. 6,87,000 against Rs. 2,37,000 anticipated when the revised estimate was framed.

REVISED ESTIMATE FOR 1884-85.

10. A revised estimate, based on the actuals of eight months, and, in some instances, of ten months, was submitted to the Government of India with letter No. 922, dated the 4th March 1885. Later information has induced the Lieutenant-Governor to modify these estimates to a certain extent. The following table shows the revised estimates as framed in March last, the

estimates as modified by the Government of India, and the estimates as finally adopted by the Government of Bengal :—

Revenues and receipts.	Revised estimate adopted in March 1885.	Revised estimate of Government of India.	Revised estimate as now adopted.
	Rs.	Rs.	Rs.
Opening balance ...	6,87,000	6,87,000	6,87,000
Principal heads of revenue—			
I.—Land Revenue	1,29,79,000	1,29,37,000	1,27,34,000
III.—Salt	1,00,000	1,00,000	1,24,000
IV.—Stamps	64,50,000	64,58,000	64,96,000
V.—Excise	51,00,000	51,00,000	50,26,000
VI.—Provincial Rates	38,63,000	38,63,000	38,93,000
VII.—Customs	56,000	56,000	61,000
VIII.—Assessed taxes	7,35,000	7,35,000	7,48,000
IX.—Forests	3,50,000	3,00,000	2,83,000
X.—Registration	5,38,000	5,38,000	5,41,000
Total ...	3,01,71,000	3,00,87,000	2,99,06,000
Receipts by Civil Department—			
XV.—Law and Justice—			
Fees, &c., of Judicial Courts ...	8,05,000	8,05,000	7,54,000
Jails	7,55,000	7,55,000	7,55,000
XVI.—Police	6,80,000	6,80,000	6,99,000
XVII.—Marine	8,50,000	8,50,000	7,83,000
XVIII.—Education	5,36,000	5,36,000	5,18,000
XIX.—Medical	1,38,000	1,39,000	1,47,000
XX.—Scientific and other Minor Departments.	1,87,000	1,87,000	1,74,000
Total ...	39,51,000	39,51,000	38,30,000
Miscellaneous—			
XXI.—Interest	48,000	48,000	68,000
XXII.—Receipts in aid of superannuation, &c.	55,000	55,000	51,000
XXIII.—Stationery and Printing	1,19,000	1,19,000	1,08,000
XXIV.—Miscellaneous	7,03,000	7,03,000	7,00,000
Total ...	9,25,000	9,25,000	9,27,000
Revenue from Productive Public Works—			
XXV.—State Railways (gross earnings)	41,72,000	41,07,000	41,18,000
XXVII.—Irrigation and Navigation (direct receipts).	12,00,000	12,00,000	13,07,000
Total ...	53,72,000	53,07,000	54,25,000
Receipts on account of Public Works not classed as Productive—			
XXIX.—State Railways	1,50,000	1,55,000	1,55,000
XXXI.—Irrigation and Navigation ...	8,00,000	8,00,000	7,77,000
XXXIII.—Civil Buildings, Roads and Services—			
In charge of Public Works Department.	6,50,000	7,10,000	6,10,000
In charge of Civil Department ..	5,03,000	5,03,000	5,79,000
Total ...	21,03,000	21,68,000	21,21,000
	4,25,22,000	4,24,38,000	4,22,09,000
Contributions	30,000	.....	30,000
Grand Total ...	4,32,39,000	4,31,25,000	4,29,26,000

Expenditure.	Revised estimate adopted in March 1885.	Revised estimate of Government of India.	Revised estimate as now adopted.
	Rs.	Rs.	Rs.
Direct demand on the revenues—			
3.—Refunds and drawbacks	1,35,000	1,35,000	1,30,000
Charges in respect of collections, viz.—			
5.—Land Revenue	33,04,000	33,01,000	32,91,000
7.—Salt	20,000	20,000	21,000
8.—Stamps	2,33,000	2,33,000	2,23,000
9.—Excise	1,47,000	1,45,000	1,57,000
11.—Customs	4,93,000	4,93,000	4,87,000
12.—Assessed taxes	48,000	48,000	47,000
13.—Forest	2,25,000	2,00,000	2,00,000
14.—Registration	2,87,000	2,87,000	2,95,000
Total ...	48,90,000	48,62,000	48,70,000
Salaries and expenses of Civil Department.			
18.—General Administration	15,42,000	15,42,000	16,04,000
19.—Law and Justice—			
Judicial courts	93,68,000	93,56,000	94,12,000
Jails			
20.—Police	46,32,000	46,30,000	47,74,000
21.—Marine (including river navigation)	8,80,000	8,67,000	8,23,000
22.—Education	33,52,000	33,47,000	34,00,000
24.—Medical	14,42,000	14,37,000	14,45,000
26.—Scientific and other Minor Departments.	3,62,000	3,61,000	3,42,000
Total ...	2,15,78,000	2,15,30,000	2,18,00,000
Miscellaneous Civil Charges—			
29.—Superannuation, &c., allowances ...	12,38,000	12,38,000	11,99,000
30.—Stationery and Printing	10,53,000	10,53,000	10,62,000
31.—Miscellaneous	3,74,000	3,74,000	4,00,000
Total ...	26,65,000	26,65,000	26,61,000
Famine Relief and Insurance—			
32.—Famine Relief	50,000	50,000	25,000
Expenditure on Productive Public Works.			
36.—State Railways (working and maintenance).	29,54,000	29,85,000	30,00,000
38.—Irrigation and Navigation (working and maintenance).	11,33,000	11,33,000	11,76,000
39.—Interest—			
State Railways	17,30,000	17,26,000	17,26,000
Irrigation and Navigation ...	22,15,000	22,15,000	22,13,000
Total ...	80,32,000	80,59,000	81,15,000
Expenditure on Public Works not classed as Productive—			
40.—State Railways (capital account) ...	1,38,000	1,38,000	57,000
41.—State Railways (revenue account) ...	1,20,000	1,20,000	1,20,000
42.—Subsidized Railways	70,000	70,000	58,000
43.—Irrigation and Navigation	8,73,000	8,73,000	7,61,000
46.—Civil Buildings, Roads, and Services—			
In charge of Public Works Department.	25,21,000	25,21,000	27,30,000
In charge of Civil Department ...	1,13,000	1,13,000	66,000
Total ...	38,35,000	38,35,000	37,92,000
	4,10,80,000	4,10,01,000	4,12,63,000
Contributions	3,50,000	4,00,000	2,54,000
Total ...	4,14,00,000	4,14,01,000	4,15,17,000
Closing balance	18,39,000	17,24,000	14,09,000
Grand Total ...	4,32,39,000	4,31,25,000	4,29,26,000
Provincial surplus (+) or deficit (—)	+11,52,000	+10,37,000	+7,32,000

Receipts.

11. *Land Revenue.*—The total Land Revenue for the year 1884-85, as estimated by the Accountant-General when he submitted his revised estimate for that year, amounted to Rs. 3,81,18,000, and the Provincial share, including all inter-Provincial adjustments, and adjustments between Imperial and

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Provincial, was taken by the Local Government at Rs. 1,29,79,000, as shown below:—

	Revised estimate, 1884-85.
	Rs.
Land Revenue	3,81,18 000
Provincial share calculated at the rate of 32·2284 per cent.	1,22,84,821
Add—	
On account of the steamer *Undaunted* retransferred from the Imperial to the Provincial Marine	65.000
On account of Cemeteries	8,000
On account of inter-Provincial adjustments	1,17,000
On account of charges for repair of Nizamut building at Moorshedabad ...	5.100
On account of Ophthalmic Surgeon attached to the Medical College Hospital ...	16,500
On account of the maintenance of the riverbank within the precincts of the Palace of Nawab Kadr Ali Bahadoor of Moorshedabad	1,900
On account of transfer of Revenue record-room receipts and charges from Registration to Land Revenue	50,000
For civil furlough and absentee allowances	1,20,000
Re adjustment of Provincial contribution for Productive Public Works for 1884-85 (*vide* Comptroller-General's No. 2231, dated 28th February 1885)	49,000
On account of extra process-serving establishment entertained by Collectors ...	25,000
Grant to the Agri-Horticultural Society for fibre cultivation (*vide* G. G. O. No. 701Ex., dated 9th July 1884)	500
On account of the loss incurred by the Government of Bengal in giving up the old Calcutta and South-Eastern Railway	30,000
For conservation of ancient monuments (*vide* G. G. O. No. 594, dated 4th February 1885)	7,500
Moiety of cost of the Goom Section of the Goompahar Road in Darjeeling (Financial Department No. 1833, dated 3rd December 1884)	4,020
	1,27,84,341
Add for rounding ...	525
	1,27,84,866
Deduct—	
Value of jail supplies to Assam (Financial Department No. 933, dated 12th May 1884)	2,500
Net savings in Customs establishment (Financial Department No. 1194, dated 29th February 1884)	1,88,000
Annual expenditure on account of the Meteorological Department (*vide* Bengal Government No. 1016, dated 26th March 1883)	15,366
	2,05,866
	1,25,79,000
Ten per cent. on collections from Government estates and estates of which the rental accrues temporarily or permanently to the State	4,00,000
Total ...	1,29,79,000

In reporting on the accounts of 1882-83, the Accountant-General brought to notice that "civil furlough and absentee allowances" were being debited against the departments to which the officers belonged, instead of, as heretofore, against head 28, which was made wholly Imperial in the last Financial Contract. Charges of Rs. 36,016 and Rs. 43,437 were incurred by the Provincial Government in 1882-83 and 1883-84, respectively, in consequence of this change of procedure in the accounts, and a credit of Rs. 40,000 a year was accordingly provided in the revised estimate for each of the three years 1882-83 to 1884-85. It appears that this change in the classification of the charges in question was made through a misapprehension of orders, and the Government of India have since directed their re-transfer to head 28 with effect from 1884-85. As a compensation for the loss in 1882-83 and 1883-84, a sum of Rs. 79,000 has been added to the Provincial share of Land Revenue, and the provision of Rs. 40,000 for 1884-85 has been struck out. The estimate of the Government of India stands at Rs. 1,29,37,000. The latest return from the Comptroller-General shows that the total collections of land revenue during the year aggregated Rs. 3,74,66,000, or Rs. 6,52,000 less than was anticipated in March last. This falling off is due to the non-payment of revenue amounting to Rs. 8,00,000, by the Burdwan Raj, owing to the death of the late Maharajah whose estate has very recently been brought under the Court of Wards. The whole of this amount has been paid since the beginning of the current year, but the postponement of the payment till after the 31st March last has caused a reduction in the Provincial share of Land Revenue for 1884-85. On the other hand there has been an increase of about Rs. 7,000 under "10 per cent. on collections from Government Estates," and the estimate now stands at Rs. 1,27,34,000.

12. *Salt.*—The original estimate under this head was Rs. 1,47,000. It was reduced to Rs. 1,00,000 in the first revised estimate with reference to the actuals of 1883-84 amounting to Rs. 99,984. There has been an increase in the demand for warehouse accommodation, and the information before Government justifies the Lieutenant-Governor in assuming that the receipts will prove to have amounted to Rs. 1,24,000.

13. *Stamps.*—The revised estimate of the Local Government under this head, amounting to Rs. 64,50,000, has been raised to Rs. 64,58,000 by the Government of India. The latest returns tend to show that the receipts will probably have amounted to Rs. 64,96,000, and this amount will be taken as the revised estimate for 1884-85.

14. *Excise.*—The original estimate under this head was reduced from Rs. 52,50,000 to Rs. 51,00,000 in March last, in consequence of the high prices of rice and other food-grains prevailing during the year. The latest returns show that the Provincial receipts will not have exceeded Rs. 50,26,000. The falling off is especially in the Patna Division. The revised estimate will stand at Rs. 50,26,000.

15. *Provincial Rates.*—The estimate under this head has been raised from Rs. 38,63,000 to Rs. 38,93,000. There has been an increase in the collections of the public works cess, as also under the head of Rates for the Management of Wards' and Attached Estates in consequence of these rates having now been calculated at 1 per cent. on the current demand of rent and cesses combined, and the 4-anna rate for treasury establishments having been also calculated on both rents and cesses.

16. *Assessed Taxes.*—The returns from the Comptroller-General show that the total receipts from license-tax in 1884-85 will not have amounted to less than Rs. 14,96,000, and half of this, or Rs. 7,48,000, will be taken as the revised estimate of the Provincial share.

17. *Forests.*—The Government of India have reduced the estimate of the Local Government under this head from Rs. 7,00,000 to Rs. 6,00,000. There has been a diminution of demand for timber for railway works. The receipts will not probably have amounted to more than Rs. 5,66,000, and the revised estimate of the Provincial share will stand at Rs. 2,83,000.

18. *Registration.*—The revised estimate as now adopted amounts to Rs. 5,41,000 against Rs. 5,38,000, as originally estimated.

19. *Law and Justice.*—The "fees, fines, and forfeiture of judicial courts," and "pleadership examination fees" will probably not have come up to the anticipations formed when the revised estimate was submitted to the Government of India. The estimate is now reduced from Rs. 15,60,000 to Rs. 15,09,000.

20. *Police.*—The revised estimate under this head has been raised from Rs. 6,80,000 to Rs. 6,99,000.

21. *Marine.*—There was a falling off in pilotage receipts towards the close of the year, and the revised estimate now stands at Rs. 7,83,000 against Rs. 8,50,000 reported to the Government of India in March last.

22. *Scientific and other Minor Departments.*—There was a slight falling off in the sale proceeds of cinchona febrifuge, owing probably to the unusually cheap rate of quinine prevailing during the year. The revised estimate under this head now stands at Rs. 1,74,000 against Rs. 1,87,000 formerly estimated.

23. *Interest.*—The receipts under this head will probably have exceeded the estimate by Rs. 20,000. There has been an increase under the head of "Interest on the arrears of the public works cess." The estimate now stands at Rs. 68,000.

24. *State Railways (gross earnings).*—The Government of India have reduced the local estimate of Rs. 41,72,000 to Rs. 41,07,000, thus:—

	Local Government.	Government of India.
	Rs.	Rs.
Northern Bengal	21,75,000	21,65,000
Tirhoot	13,00,000	12,40,000
Patna-Gya	5,10,000	5,18,000
Dacca-Mymensingh	18,000	15,000
Calcutta and South-Eastern	92,000	94,000
Nulhati	77,000	75,000
Total ..	41,72,000	41,07,000

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Later information shows that the receipts from the Northern Bengal Railway will have fallen short even of the estimate of the Government of India by Rs. 24,000. The receipts from the Tirhoot State Railway will have amounted to Rs. 12,66,000, and those from the Dacca-Mymensingh and Nulhati Railways to Rs. 22,000 and Rs. 77,000 respectively. The estimate will be placed at Rs. 41,18,000.

25. The direct receipts from *Irrigation and Navigation* will probably have increased by Rs. 1,07,000, and the revised estimate has been raised from Rs. 12,00,000 to Rs. 13,07,000.

26. The receipts from Irrigation and Navigation, not classed as Productive Public Works, will not have come up to the revised estimate submitted to the Government of India. The estimate now stands at Rs. 7,77,000 against Rs. 8,00,000 as formerly estimated.

27. *Civil Buildings, Roads, and Services in charge of the Public Works Department.*—The Government of India have raised the local estimate under this head from Rs. 6,50,000 to Rs. 7,10,000. The net profits from the sale of the Akra bricks to the Port Commissioners, Calcutta, which were included in this estimate, have not been realized, as the Port Commissioners could not pay for the bricks supplied to them during 1884-85. The original estimate also included a credit of one lakh as profits from the Burrakur Iron Works. The so-called profit, however, can for the present only be applied to reducing the deposit account of the Works, and should be excluded. The total receipts will not have exceeded Rs. 6,10,000, including a sum of Rs. 4,00,000 realized from the East Indian Railway Company for the value of their office in Calcutta. Rupees 6,10,000 will be taken as the revised estimate for 1884-85.

28. *Civil Buildings, Roads, and Services in charge of Civil Officers.*—A sum of Rs. 67,000 has been credited under this head "for recovery on account of zemindari embankments under the contract system." There were increases under other heads and the revised estimate is raised from Rs. 5,03,000 to Rs. 5,79,000.

29. *Contributions.*—The sum of Rs. 30,000 entered under this head represents the refund of the amount advanced to the Wahabee Fund for the construction of a road from the Maroofgunge Bazar to the Patna Railway station.

EXPENDITURE.

30. The local estimate of the total "Direct Demands on the Revenues" has been reduced by the Government of India from Rs. 48,90,000 to Rs. 48,62,000. A reduction of Rs. 25,000 has been made under "Forests," and of Rs. 3,000 under "Land Revenue" on account of the transfer of the charges for civil furlough and absentee allowances to head 28. The latest information before Government shows that the total demands will not have been less than Rs. 48,70,000, and this amount will be taken as the revised estimate for 1884 85.

31. *General Administration.*—The expenditure under "Commissioners," "Civil Secretariat," and "Tour Expenses," showed an increase towards the close of the year. The revised estimate will be raised from Rs. 15,42,000 to Rs. 16,04,000.

32. *Law and Justice.*—The estimate of the Local Government has been reduced by the Government of India by Rs. 12,000 on account of the transfer of the charges for civil furlough and absentee allowances. The charges under the heads "High Court Judges," "Civil and Sessions Courts," and "Criminal Courts" showed a tendency towards increase; while the grant provided for "Law Officers" will not have been fully expended. The estimate has been raised from Rs. 93,56,000 to Rs. 94,12,000.

33. *Police.*—The Government of India have reduced the estimate under this head from Rs. 46,32,000 to Rs. 46,30,000 on account of the transfer of the charges for civil furlough and absentee allowances. There has, however, been a considerable increase of expenditure under District Executive Force, Presidency Police, and Village Police, and the revised estimate now stands at Rs. 47,74,000.

34. *Marine.*—The Government of India have reduced the estimate under this head by Rs. 13,000, owing to the transfer of the charges on account of civil furlough and absentee allowances. The information before Government shows that a provision of Rs. 8,23,000 will suffice.

35. *Education.*—The estimate under this head has been reduced by the Government of India by Rs. 5,000 on account of the transfer of the charges for civil furlough and absentee allowances. There has been an increase of expenditure under grants-in-aid. The revised estimate will be raised to a round sum of Rs. 34,00,000.

36. *Medical.*—The estimate under this head also has been reduced by the Government of India by Rs. 5,000 for civil furlough and absentee allowances transferred to head 28. There has been an increase of expenditure, and the revised estimate is now placed at Rs. 14,45,000.

37. *Scientific and other Minor Departments.*—The local estimate under this head has been reduced by the Government of India from Rs. 3,62,000 to Rs. 3,51,000. The latest information shows that a provision of Rs. 3,42,000 will suffice. This amount will accordingly stand as the revised estimate for 1884-85.

38. The revised estimate of "Miscellaneous Civil Charges" now amounts to Rs. 26,61,000 against Rs. 26,65,000, formerly estimated There will probably have been larger expenditure under "Stationery and Printing" and "Miscellaneous," against smaller expenditure under "Superannuation Allowances, &c."

39. A sum of Rs. 25,000 has been spent on "Charitable Famine Relief" out of the provision of Rs. 50,000. This represents only the expenditure directly incurred by Government agency, and excludes the grants made from the provision for "Contributions" to District Road Committees for expendition on relief works. Rupees 25,000 will accordingly stand as the revised estimate under this head.

40. *State Railways (Working Expenses).*—The local estimate under this head has been raised by the Government of India from Rs. 29,54,000 to Rs. 29,85,000, thus:—

	Local Government.	Government of India.
	Rs.	Rs.
Northern Bengal	15,15,000	15,15,000
Tirhoot	9,88,000	9,90,000
Patna-Gya	2,95,000	3,04,000
Dacca-Mymensing	14,000	15,000
Calcutta and South-Eastern	69,000	86,000
Nulhati	73,000	75,000
Total ..	29,54,000	29,85,000

The latest information shows that the estimate of expenditure on the Northern Bengal State Railway will have been exceeded, and the revised estimate will now be raised to Rs. 30,00,000.

41. The working expenses of Irrigation and Navigation Canals will also have exceeded the estimate of Rs. 11,36,000, and it now stands at Rs. 11,76,000.

42. The latest returns received from the Examiner of Public Works Accounts show that the charge for interest on the capital expended on Productive Public Works, Irrigation, amounted to Rs. 22,13,000, or less by Rs. 2,000 than the sum originally estimated.

43. A provision of Rs. 1,38,000 was made in the revised estimate under the head of "State Railways, Capital Account." The whole of this grant could not be appropriated in 1884-85, and the total expenditure, including the administrative charges, and a new charge for the survey of a route for an extension of the Northern Bengal State Railway from Rungpore to the bank of the Brahmaputra river between Bugwa and Kaligunge, will not have amounted to more than Rs. 57,000. This amount will be entered as the revised estimate for 1884-85.

44. *Subsidized Railways.*—A sum of Rs. 70,000 was provided under this head for payment of compensation for lands taken up for the Tarkessur Railway. The payments could not all be effected during the current year, and the total expenditure will probably have amounted to Rs. 58,000. This amount will be taken as the revised estimate for 1884-85.

45. *Irrigation and Navigation (non-productive).*—The grant of Rs. 8,73,000 under this head will not have been fully appropriated during 1884-85, and the revised estimate now stands at Rs. 7,61,000.

46. *Civil Buildings, Roads, and Services in charge of the Public Works Department.*—The revised estimate under this head as submitted to the Government of India amounted to Rs. 25,21,000. The failure of the Calcutta Port Commissioners to pay within the year for a large quantity of bricks purchased by them from the Akra works has led to an increase of the stock balances of the Public Works Department, causing an increase of expenditure of more than two lakhs. The revised estimate now stands at Rs. 27,30,000.

47. *Civil Buildings, Roads, and Services in charge of Civil Officers.*—The allotment under this head included a provision of Rs. 61,000 for grants-in-aid to municipal and other funds, which were not wholly drawn during 1884-85. The revised estimate under this head now stands at Rs. 66,000.

48. A sum of Rs. 3,50,000 was provided for "contributions" to Incorporated Local Funds. This was increased to Rs. 4,00,000 by the Government of India. The latest report from the Accountant-General shows that the expenditure under this head will not have exceeded Rs. 2,54,000. This amount will accordingly stand as the revised estimate for the year.

49. In letter No. 922, dated the 4th March 1885, submitting the revised estimate for 1884-85 to the Government of India, it was reported that the Province was expected to close the year 1884-85 with a credit balance of Rs. 18,39,000. The Government of India have reduced this estimate to Rs. 17,24,000. According to the revised estimate now adopted, the closing balance will now amount to Rs. 14,09,000.

Budget Estimate, 1885-86.

50. The Lieutenant-Governor has already, in separate resolutions, reviewed the estimates of receipts and expenditure for the current year under each head of account. Later information, however, has led the Lieutenant-Governor to modify these in some respects, while the general reduction of civil expenditure rendered necessary in consequence of the political situation on the North-Western Frontier has necessitated retrenchments amounting in all to Rs. 9,07,000 in the Provincial budget for the current year. The following statement shows the original budget submitted by the Local Government, the figures accepted by the Government of India, and the estimates which the Lieutenant-Governor has finally resolved to adopt.

Revenue and Receipts.	Local Government (original).	Government of India.	Local Government (revised).
	Rs.	Rs.	Rs.
Opening balance ...	18,39,000	17,24,000	14,09,000
Principal heads of Revenue—			
I.—Land Revenue	1,28,92,000	1,28,42,000	1,31,00,000
III.—Salt	1,44,000	1,44,000	1,44,000
IV.—Stamps	66,00,000	66,00,000	66,50,000
V.—Excise	51,00,000	51,00,000	49,30,000
VI.—Provincial rates	38,65,000	38,65,000	39,10,000
VII.—Customs	60,000	60,000	60,000
VIII.—Assessed taxes	7,50,000	7,50,000	7,50,000
IX.—Forests	4,00,000	4,00,000	4,00,000
X.—Registration	5,55,000	5,55,000	5,60,000
Total ...	3,03,66,000	3,03,16,000	3,04,24,000
Receipts by Civil Departments—			
XV.—Law and Justice—			
Fees and fines, &c., of judicial courts	8,10,000	8,10,000	7,60,000
Jails	8,55,000	8,55,000	8,55,000
XVI.—Police	6,72,000	6,72,000	7,06,000
XVII.—Marine	8,96,000	8,96,000	8,50,000
XVIII.—Education	5,54,000	5,42,000	5,54,000
XIX.—Medical	1,37,000	1,36,000	1,45,000
XX.—Scientific and other Minor Departments.	1,86,000	1,86,000	1,86,000
Total ...	41,10,000	40,97,000	40,56,000
Miscellaneous—			
XXI.—Interest	73,000	73,000	73,000
XXII.—Receipts in aid of superannuations, &c.	55,000	55,000	55,000
XXIII.—Stationery and Printing	1,26,000	1,26,000	1,26,000
XXIV.—Miscellaneous	6,43,000	6,43,000	6,43,000
Total ...	8,97,000	8,97,000	8,97,000
Revenue from Productive Public Works—			
XXV.—State Railways (gross earnings)...	44,23,000	43,08,000	43,08,000
XXVII.—Irrigation and Navigation (direct receipts).	12,00,000	12,00,000	13,10,000
Total ...	56,23,000	55,08,000	56,18,000
Receipts on account of Public Works not classed as Productive Public Works—			
XXIX.—State Railways	1,65,000	1,65,000	1,65,000
XXXI.—Irrigation and Navigation ...	8,00,000	8,00,000	8,00,000
XXXIII.—Civil Buildings, Roads and Services—			
In charge of Public Works Department.	2,50,000	2,40,000	2,50,000
In charge of Civil Department...	5,01,000	5,01,000	5,01,000
Total ...	17,36,000	17,06,000	17,16,000
	4,27,32,000	4,25,24,000	4,27,11,000
Contributions	.....	.....	.....
Grand Total ...	4,45,71,000	4,42,48,000	4,41,20,000

Expenditure.	Local Government (original).	Government of India.	Local Government (revised).
	Rs.	Rs.	Rs.
Direct demands on Revenue—			
3.—Refunds and drawbacks	1,24,000	1,24,000	1,24,000
Charges in respect of collection—			
5.—Land Revenue	34,04,000	34,01,000	33,81,000
7.—Salt	21,000	21,000	21,000
8.—Stamps	2,41,000	2,42,000	2,42,000
9.—Excise	2,00,000	2,00,000	2,00,000
11.—Customs	4,86,000	4,86,000	4,86,000
12.—Assessed taxes	48,000	48,000	48,000
13.—Forests	2,65,000	2,60,000	2,00,000
14.—Registration	2,95,000	2,95,000	2,88,000
Total ...	50,84,000	50,77,000	49,90,000
Post-office, Telegraph, and Mint—			
16.—Telegraphs	.....	1,000	1,000
Salaries and expenses of Civil Department.			
18.—General administration	15,57,000	15,57,000	15,50,000
19.—Law and Justice—			
Judicial courts	79,13,000	79,01,000	78,86,000
Jails	19,48,000	19,49,000	18,[illegible]
20.—Police	47,22,000	47,20,000	47,09,000
21.—Marine (including river navigation)	8,77,000	8,64,000	8,54,000
22.—Education	33,87,000	33,82,000	32,88,000
24.—Medical	14,62,000	14,56,000	14,57,000
26.—Scientific and other Minor Departments.	4,04,000	4,04,000	3,50,000
Total ...	2,22,70,000	2,22,32,000	2,19,07,000
Miscellaneous Civil Charges—			
29.—Superannuation, &c., allowances ...	13,16,000	13,15,000	13,15,000
30.—Stationery and Printing	10,31,000	10,31,000	10,31,000
31.—Miscellaneous	3,35,000	3,35,000	3,43,000
Total ...	26,82,000	26,81,000	26,91,000
Famine Relief and Insurance—			
32.—Famine Relief	.....	.....	50,000
Expenditure on Productive Public Works—			
36.—State Railways (working and maintenance).	29,96,000	28,80,000	29,40,000
38.—Irrigation and Navigation (working and maintenance).	11,00,000	11,00,000	10,61,000
39.—Interest—			
State Railways	19,78,000	19,02,000	19,03,000
Irrigation and Navigation. ...	22,68,000	22,67,000	22,67,000
Total ...	83,42,000	81,49,000	81,70,000
H.—Expenditure on Public Works not classed as Productive Public Works—			
40.—State Railways (Capital account) ...	.....	75,000	.....
41.—State Railways (Revenue account)...	1,15,000	1,10,000	1,10,000
42.—Subsidized Railways	.....	.....	15,000
43.—Irrigation and Navigation	9,72,000	9,72,000	8,69,000
46.—Civil Buildings, Roads, and Services—			
In charge of Public Works Department.	29,25,000	29,25,000	25,76,000
In charge of Civil Department ...	46,000	46,000	96,000
Total ...	40,58,000	41,28,000	36,66,000
	4,24,36,000	4,22,68,000	4,15,33,000
Contributions	5,00,000	3,00,000	2,00,000
Total ...	4,29,36,000	4,25,68,000	4,17,33,000
Closing balance	16,35,000	16,80,000	23,85,000
Grand Total ...	4,45,71,000	4,42,48,000	4,41,20,000
Provincial surplus (+) or deficit (—) ...	—2,04,000	—44,000	+9,76,000

RECEIPTS.

51. *Land Revenue.*—The total Land Revenue for the year 1885-86 was originally estimated at Rs. 3,81,60,000, and the Provincial share at Rs. 1,28,92,000, thus:—

	Rs.
Amount of Land Revenue	3,81,60,000
Provincial share according to the percentage (32·2284)	1,22,98,000
Add—	
On account of steamer *Undaunted* retransferred from the Imperial to Provincial Marine	65,000
On account of cemeteries	8,000
On account of inter-provincial adjustments	1,17,000
On account of charges for repair of Nizamut buildings at Moorshedabad ...	5,000
On account of Ophthalmic Surgeon attached to the Medical College Hospital ...	16,000
On account of the maintenance of the riverbank within the precincts of the palace of the Nawab Kadr Ali Bahadoor of Moorshedabad	2,000
On account of transfer of revenue record-room receipts and charges from Registration to Land Revenue	50,000
On account of extra process-serving establishments entertained by Collectors ...	25,000
On account of 10 per cent. on collections from Government estates and estates on which the rental accrues temporarily or permanently to the State ...	4,31,000
On account of loss incurred by Government of Bengal in giving up the old Calcutta and South-Eastern State Railway	40,000
On account of civil furlough and absentee allowances	40,000
	1,30,97,000
Deduct—	
On account of value of jail supplies to Assam	2,000
On account of net savings in Customs establishments	1,88,000
On account of annual expenditure for Meteorological Department	15,000
	2,05,000
Net—	
Provincial share	1,28,92,000

The Government of India have deducted the credit for Rs. 40,000 taken on account of "civil furlough and absentee allowances," as these allowances have been transferred to a separate head, 28, which is Imperial. The amount taken on account of the loss incurred by the Government of Bengal, by the transfer of the old Calcutta and South-Eastern State Railway to the Eastern Bengal State Railway, has also been reduced by the Government of India from Rs. 40,000 to Rs. 30,000. The estimate of the Government of India thus amounts to Rs. 1,28,42,000. The death of the late Maharajah of Burdwan towards the end of last year led to the payment of about eight lakhs of land revenue due from his estate being deferred till after the 31st March, and caused a corresponding diminution in the receipts under "Land Revenue" during 1884-85. This amount, it is reported, has already been made up since the 1st April last, and will proportionally swell the receipts during the current year. The Provincial share will accordingly be increased by Rs. 2,58,000, and the estimate will stand at Rs. 1,31,00,000.

52. *Salt.*—There has been an increase in the demand for warehouse accommodation. The original estimate of Rs. 1,44,000, which has been passed by the Government of India, will be retained.

53. *Stamps.*—The total revenue from Stamps has been estimated at Rs. 1,32,00,000, showing an increase of Rs. 2,08,000 over the revised estimate as it at present stands. The latest returns from the district officers show that the receipts during the first three months of the current year exceeded those of the corresponding period of last year by Rs. 1,64,000. Calculated at this rate, the total increase during the year may amount to Rs. 6,56,000. It will not be safe, however, to calculate on such a large increase, but the estimate may be safely placed at a round sum of Rs. 1,33,00,000, and the Provincial share at Rs. 66,50,000.

54. *Excise.*—The estimate under this head was originally placed at 102 lakhs. The returns show that the actual receipts in 1884-85 have not amounted to more than Rs. 1,00,52,000, and the figures for the first three months of the current year show a falling off, as compared with 1884-85, of Rs. 38,353, Rs. 69,800,

and Rs. 69,043 respectively. On a careful consideration of all the elements involved, the Lieutenant-Governor thinks it will not be safe to place the estimate for 1885-86 at a higher figure than Rs. 97,00,000, although, if the rains are favourable, and the harvest a success, a larger revenue may confidently be looked for. In forecasting the Excise revenue for the year, there are three principal points to be considered. In the first place it is undeniable that in some of the districts from which a large part of this revenue is drawn, notably in Gya, there has been for a year past considerable pressure upon the population, and the surplus available for expenditure on luxuries, among which country liquor takes a prominent place, has approached a vanishing point. This circumstance has largely affected the rates offered at auction for the outstills where this system is still in force. In the second place it is an indisputable fact that, in apparent defiance of the laws of political economy, the revenue of some districts, such as Bhagulpore, had been unnaturally inflated by errors of administration, and that the liquor-vendors have, for some years, been carrying on their business at a loss. This of course is not a state of things which could continue for more than a comparatively short time; and the inevitable collapse has now taken place. Lastly, the outstill system, under which the rate of monthly license fee is determined by auction before the beginning of the year, is, for obvious reasons, less immediately responsive to the fluctuations of the season. The rates for the current year were settled once for all in March last, and were injuriously affected by the deficient rainfall and scanty crops of 1884-85. If, as may be hoped, the harvests of 1885-86 are favourable, the outstill revenue will improve comparatively little. On the other hand, the sudder distilleries are very sensitive to the fluctuations in the prosperity of the agricultural classes; and though there has been some delay (for financial reasons) in introducing these, and in strengthening the supervising staff, it is hoped that good harvests will re-act favourably on the returns of this branch of the revenue. It will depend on whether the autumn rains are propitious, whether the operation of this last-named factor will cause the Excise revenue to exceed the estimate. If they should be unseasonable, the Lieutenant-Governor cannot hope for a larger revenue than 97 lakhs.

55. *Provincial Rates.*—The revised estimate under this head for 1884-85 now stands at Rs. 38,93,000. The latest returns from the district officers show that the receipts from the public works cess during the first quarter of the current year exceeded those of the corresponding period of last year by more than Rs. 17,000. The Burdwan Estate has also been brought under the Court of Wards, and there will be an increase under "Management rates." The estimate will be placed at Rs. 39,10,000.

56. *Assessed Taxes.*—The proceeds of the license-tax during the first three months of the current year show a falling off compared with the collections made during the same period of 1884-85. This falling off is attributed to the depression of the rice trade in Bhagulpore, Bankoora, Hooghly, Jessore, Mozufferpore, and Rungpore. It is expected that this will be made up as the year goes on. The Provincial estimate will stand.

57. *Forests.*—The total receipts of the Forest Department are estimated at Rs. 8,00,000 against Rs. 5,66,000, the revised estimate for 1884-85. It is expected that, with more gazetted officers available for the Chota Nagpore and Orissa Divisions, the departmental operations will be more successfully developed during the working season of 1885-86. There has also been a revival of trade in timber in the Sunderbuns, and an increase in the demand for firewood is anticipated. The estimate of Rs. 8,00,000, which has been passed by the Government of India, will stand. The Provincial share amounts to Rs. 4,00,000.

58. *Registration.*—The Provincial share of the Registration receipts has been estimated at Rs. 5,55,000 against Rs. 5,41,000, the revised estimate for 1884-85. The Provincial receipts during the first two months of the current year show an increase of Rs. 6,000 over those of the same period of last year. Looking to the steady expansion of registration operations all over Bengal, the Lieutenant-Governor would place the estimate at Rs. 5,60,000 for 1885-86.

59. *Law and Justice.*—The receipts under Law and Justice (proper) aggregated Rs. 8,23,000 in 1882-83 and Rs. 7,63,875 in 1883-84; while it is anticipated that they will not have amounted to more than Rs. 7,54,000 in 1884-85. The

fees, fines, and forfeitures of the judicial courts partake largely of the character of casual receipts, the amount of which from year to year is, as it were, the balance of many chances. It will not be safe, however, to estimate these receipts for next year at more than Rs. 7,60,000. The estimate will accordingly be reduced from Rs. 8,10,000 to Rs. 7,60,000.

In the original estimate under Jails for 1885-86, the sale proceeds of jail manufactures were taken at Rs. 7,50,000 against an average of Rs. 8,09,000 per annum realized during the three years 1880-81 to 1882-83. The estimate was partly based on the actuals of 1883-84, which amounted to Rs. 6,37,863. The marked decrease in 1883-84 was due to exceptional causes, building operations having been in progress in many jails. These have now for the most part ceased, as the Province is now very fully equipped in the matter of jails; and the labour of the prisoners thus set free may be expected to yield a larger direct return. The estimate of receipts has accordingly been raised by one lakh, which has been passed by the Government of India. The total estimate of jail receipts stands at Rs. 8,55,000.

60. *Police.*—The estimate under this head includes a provision of Rs. 40,890 on account of "Deductions from policemen for clothing" and "Clothing receipts." These deductions were not formerly exhibited in the accounts, but the net pay of policemen was charged to Government. The clothing of policemen costs Rs. 7 per head, of which Rs. 4 are paid by Government and Rs. 3 are deducted from the pay of the men. The estimate for the current year provides for the pay of 21,622 head constables and constables. The deduction of Rs. 3 per head would bring in Rs. 64,866. These added to the clothing receipts, which aggregated Rs. 9,464 in 1883-84, may amount to about Rs. 75,000. The estimate will be increased by Rs 34,000, and it will stand at Rs. 7,06,000 against Rs. 6,99,000, the revised estimate for 1884-85.

61. *Marine.*—The receipts under this head aggregated Rs. 9,51,889 in 1882-83 and Rs. 8,96,260 in 1883-84, and it is anticipated that they will not have exceeded more than Rs. 7,83,000 in 1884-85. The falling off is chiefly in pilotage receipts, and is probably due to slackness of trade. In view of the large decrease in 1884-85, the Lieutenant-Governor would not place the estimate at a figure higher than Rs. 8,50,000.

62. *Education.*—The Government of India have adopted the estimate of the Accountant-General under this head, amounting to Rs. 5,42,000. This estimate includes Rs. 7,860 on account of contributions from municipalities. The departmental returns for 1883-84 show that in that year the municipal contributions to Government schools amounted to nearly Rs. 12,000, and as these are steadily increasing, the amount to be expected for 1885-86 was taken by the Local Government at Rs. 20,000. The total estimate was accordingly passed for Rs. 5,54,000, which will be retained.

63. *Medical.*—The receipts under this head aggregated Rs. 1,41,756 in 1883-84, and they will have amounted to Rs. 1,47,000 in 1884-85. The estimate for the current year, which was originally placed at Rs. 1,37,000, will be raised to Rs. 1,45,000.

64. *Scientific and other Minor Departments.*—The receipts under this head are estimated at Rs. 1,86,000, which include Rs. 1,55,000 on account of sale proceeds of Darjeeling febrifuge. The Superintendent of the Botanical Garden anticipates a falling off of Rs. 65,000 in these proceeds, owing to the despatch by the Secretary of State of 7,000lbs. of the London febrifuge. It is doubtful whether the conditions under which this febrifuge is to be sold are such as to interfere seriously with the Darjeeling febrifuge, and the Lieutenant-Governor thinks the original estimate may safely be retained.

65. *Interest.*—The receipts under this head are estimated at Rs. 73,000 against Rs. 68,000, the revised estimate for 1885-86. There are heavy arrears of public works cess in Hooghly, and an increase of revenue from interest on these arrears is also anticipated in Nuddea, Dacca, Sarun, Monghyr, and Durbhunga. The estimate of Rs. 73,000 will be retained.

66. *Stationery and Printing.*—The estimate under this head amounts to Rs. 1,26,000 against Rs. 1,08,000, the revised estimate for 1884-85. There was an abnormal falling off of miscellaneous Press receipts in 1884-85. These

will have amounted to Rs. 38,000 against Rs. 50,000 in 1883-84 and Rs. 64,000 in 1882-83. The estimate for the current year includes a provision of Rs. 50,000 on account of these receipts, and will stand.

67. *Miscellaneous.*—The original estimate of Miscellaneous receipts was Rs. 6,33,000. A sum of Rs. 10,000 has been included under this head on account of "1 per cent. recoveries for marine insurance," and the estimate, as finally adopted by the Local Government and the Government of India, amounts to Rs. 6,43,000, which will stand.

68. *State Railways (gross earnings).*—The original estimate was made up thus—

	Rs.
Northern Bengal	23,25,000
Tirhoot State	13,60,000
Patna-Gya	5,10,000
Dacca-Mymensing	1,50,000
Nulhati	78,000
Total ..	44,23,000

The Government of India have reduced the estimate of receipts from the Northern Bengal State Railway by Rs. 1,75,000, and have raised the estimate of receipts from the Patna-Gya by Rs. 10,000 and from the Dacca-Mymensing by Rs. 50,000. The original estimate of receipts from the Northern Bengal State Railway for 1884-85 was Rs. 24,00,000. It has been reduced to Rs. 21,41,000 in the revised estimate, owing partly to the transfer of the Poradah section of the line to the Eastern Bengal State Railway from 1st July 1884, and partly to the reduction of the charge for crossing the river Ganges on the opening of the extension of the Poradah section to the new ghât at Golabnugger; but the greater portion of the decrease is due to the traffic in jute and gunny not having revived during the last year. The estimate of the Government of India for the current year which has been adopted by the Public Works Department will stand.

69. *Irrigation and Navigation (direct receipts).*—The revised estimate under this head for 1884-85 amounts to Rs. 13,07,000. The estimate for 1885-86 will be raised from Rs. 12,00,000 to Rs. 13,10,000.

70. *State Railways (Provincial).*—The receipts from the Kaunia-Dhurla Railway which has not yet been classed as a Productive Public Work, are shown under this head. The estimate, as passed by the Government of India, provides for an increase of Rs. 10,000 over the revised estimate for 1884-85 and will stand.

71. *Irrigation and Navigation (non-productive).*—The estimate of the Local Government, amounting to Rs. 8,00,000, has been passed by the Government of India and will stand, the receipts in 1883-84 having aggregated Rs. 7,92,338.

72. *Civil Buildings, Roads, and Services.*—The estimate of receipts in charge of the Public Works Department as adopted by the Financial Department of the Government of Bengal was Rs. 2,50,000. The Government of India accepted the estimate of Rs. 2,40,000 furnished by the Public Works Department. As the Port Commissioners will probably be able to pay for the bricks supplied to them in 1884-85 during the current year, and as it is also probable they will take more during this year, the original estimate of Rs. 2,50,000 will be retained. The estimate of receipts in charge of Civil Department amounts to Rs. 5,01,000, and the total under this head will stand at Rs. 7,51,000.

EXPENDITURE.

73. In accordance with the instructions received from the Government of India for the restriction of expenditure in the current year, the Lieutenant-Governor caused a very careful scrutiny to be made of all heads of expenditure under the control of the Government of Bengal. Even apart from these special retrenchments, the Government of Bengal had experienced great difficulty in working up approximately to the prescribed closing balance of 20 lakhs, and for this reason the Provincial expenditure for 1885-86

was originally estimated on a very restricted scale. It was therefore peculiarly difficult to make further reductions without seriously interfering with the work of Government. The urgency of the matter, however, is patent, and it is manifest that, in the face of pressing military necessity, all considerations arising out of the improvement of the civil administration merely must give way. In this view orders have been issued for still further reductions in the estimated expenditure for 1885-86. The heads of expenditure under which reductions have been found possible, and the amounts retrenched, will be noticed below.

74. *Refunds and Drawbacks.*—The Provincial expenditure which is classed under this head consists almost entirely of payments which Government is legally bound to make, and which cannot be deferred. No reduction under this head is possible. The estimate of Rs. 1,24,000 has been retained.

75. *Land Revenue.*—The original estimate of the Local Government under this head was Rs. 34,04,000. A sum of Rs. 3,000 has been deducted on account of civil furlough and absentee allowances, which have been transferred to the Imperial head, 28, and the estimate of the Government of India stands at Rs. 34,01,000. Under this head no retrenchment could be made in the grant for "Collectors' and Deputy Commissioners', &c., establishments," the greater part of which consists of fixed charges which cannot be avoided. Similar remarks apply to the "malikhana allotment" and the grant for "sub-divisional establishments." The "survey" grant has already been largely reduced, and it would not be safe to cut it down still further. Under the sub-head "Charges for the management of estates the rental of which belongs permanently or temporarily to the State," the grant for which had been fixed at Rs. 3,27,000, a reduction of Rs. 15,000 has been made, and the grant of Rs. 78,200 for "land settlement charges" has also been reduced by a similar amount. The latter sub-head is divided between Provincial and Imperial in the proportion of 32·2284 and 67·7716 respectively. The total retrenchment under Land Revenue will, therefore, be Rs. 30,000, of which Rs. 20,000 is Provincial and Rs. 10,000 Imperial. The estimate of total Provincial expenditure now stands at Rs. 33,81,000. The increase of Rs. 90,000 in the estimate for 1885-86 over the revised estimate for 1884-85 is chiefly under "Collectors' and Deputy Collectors', &c., establishments," and is due to a provision having been made for the salary and travelling allowance of an additional third grade Collector on account of the new appointment of Director of Agriculture sanctioned by the Secretary of State, to an increased provision of Rs. 18,000 for "Partition of Estates' establishment," to a provision of about Rs. 20,000 for compensation for lands in Jessore, Khulna, and Shahabad, and to a revision of ministerial establishments in certain districts.

76. *Salt.*—The Provincial expenditure under Salt has been estimated at Rs. 21,000, the greater part of which represents the cost of the permanent establishment, which it is impossible to reduce or dispense with. No reduction has been made under this head.

77. *Stamps.*—The grant sanctioned under this head is comprised chiefly of the following items:—(1) The Superintendent of Stamps and his establishment; (2) discount on the sale of stamps; and (3) the cost of stamps supplied from central stores. The first of these is barely adequate, and the second and third are not under the control of the Local Government. No reduction has been possible. There is an increase under the third head owing to the larger demand for stamps by local officers. The Government of India have increased the local estimate by about Rs. 500 under miscellaneous expenses of the Superintendent, and the Provincial share of total expenditure now stands at Rs. 2,42,000, as against Rs. 2,41,000 originally estimated.

78. *Excise.*—The grant for Excise has been fixed at Rs. 4,00,000 for 1885-86 against Rs. 2,62,000, the budget estimate for the past year. The increase of Rs. 1,38,000 was provided principally in order to comply with the recommendations made by the Excise Commission. Orders have already been issued for strengthening the supervising staff throughout a large part of the Province, and for the re-introduction of the central distillery system in the place of outstills in a number of considerable towns in Behar and Bengal. The Lieutenant-Governor would have been very loath to postpone these important reforms, which will, it is hoped, effect an administrative and moral improvement of great value, and also probably result in an increase of revenue; and though

he was prepared, had necessity arisen, to make a reduction of Rs. 60,000, the Government of India has consented to the retention of the original budget provision at its full amount.

79. *Customs.*—The estimate under this head consists almost entirely of the charge for the fixed establishment of the Calcutta Custom House and Preventive establishment, which is not susceptible of reduction. The estimate amounts to Rs. 4,86,000 against Rs. 4,97,000, the revised estimate for 1884-85. The revised estimate includes a provision of Rs. 8,000 for the construction of new boats for the Calcutta Customs Patrol and Preventive Service. No such provision is needed for the current year. Smaller expenditure is also anticipated under the head of "Repairs of Preventive Service boats." Against these decreases an increased provision has been made for temporary establishments required to be maintained for keeping the Calcutta Jetties open after working hours.

80. *Assessed Taxes.*—No reduction has been considered possible in the grant for the assessment and collection of the license-tax, and the Provincial share of expenditure stands at Rs. 48,000.

81. *Forests.*—Under this head a reduction of Rs. 1,20,000 has been made, viz. Rs. 1,02,000 under Conservancy and Works (including Rs. 40,000 provided for a steamer in the Sunderbuns Division) and Rs. 18,000 under Establishment. Of the total reduction, Rs. 60,000 will be saved in the Provincial and an equal amount in the Imperial Budget. The Provincial share now stands at Rs. 2,00,000, the same as the revised estimate for 1884-85.

82. *Registration.*—The operations of the Registration Department are expected to expand even more rapidly than heretofore, in consequence of the new requirements of the Bengal Tenancy Act. No reduction in the present grant can, therefore, be effected. The grant for Land Registration charges, however, which are under the control of the Board, and not of the Inspector-General of Registration, has been reduced by Rs. 15,000. The Provincial share of expenditure will stand at Rs. 2,87,500, or Rs. 2,88,000 in round number.

83. *General Administration.*—The estimates under this head have been scrutinized with exceptional minuteness, because the expenditure has of late years shown a strong tendency to increase. It does not appear, however, that there is any charge which can be dispensed with or postponed. A small deduction of Rs. 7,000 has been made from the provision of Rs. 2,63,000 under the sub-head Board of Revenue; but, with this exception, no reduction could be made. The estimate stands at Rs. 15,50,000.

84. *Law and Justice.*—Under Law and Justice (proper) no retrenchment can be made with the exception of a small sum of Rs. 3,000 under "Pleadership examination charges." Under Jails, however, the Lieutenant-Governor has ordered a reduction of Rs. 1,07,000, of which one lakh is under the sub-head Jail manufactures (purchase of raw materials) and the remainder under Petty construction. In view, however, of the uncertain prospects of the crops in some districts, it has been found necessary to raise the provision for rations by Rs. 20,000. The net reductions cannot, therefore, be placed at a higher figure than Rs. 87,000, though it is hoped that something further may be saved if the harvests are favourable. A reduction of Rs. 12,000 has also been made on account of the transfer of civil furlough and absentee allowances to head 28. The estimate now stands at Rs. 97,59,000.

85. *Police.*—No reduction of police establishments is anywhere possible, as the strength of the force is already barely sufficient to cope with its duties. It was proposed, however, to strike out the provision of Rs. 40,000 which had been made for the supply of new arms, as it was ascertained that the old arms could be made to last another year. The Inspector-General of Ordnance has, however, expressed his inability to postpone the issue of new arms indented for for the current year, and the Government of India have agreed that no reduction need be made on this account. A reduction of Rs. 7,500 has been made in the grant for purchase of clothing, and a deduction of Rs. 2,000 has been made on account of the transfer of civil furlough and absentee allowances. A sum of Rs. 3,000 has also been transferred to the Public Works Department for repairing the police-station buildings at Burrabhoom and Chas, in the Manbhoom district. The estimate will then stand at Rs. 47,09,500, or Rs. 47,09,000 in round numbers. The estimate, as originally passed in the

Resolution of the 26th February 1885, included a gross provision of Rs. 2,03,672 on account of "special police." As the grants for "Petty construction and repairs" and "Purchase of elephants and boats" were increased by Rs. 2,000 and Rs. 5,800, respectively, the provision under this head ought to have been placed at Rs. 2,11,472. This amount will stand in the estimate. The allowance for probable savings under this sub-head has, however, been raised from Rs. 10,000 to Rs. 17,800, and the net grant will stand at Rs. 1,93,672 as before.

86. *Marine.*—The charges under this head depend very largely upon the amount of shipping which visits the Port of Calcutta, and the only items which are capable of reduction are the charges for repairs and purchase of marine stores and coal. A lump deduction of Rs. 10,000 has been made on this account. A sum of Rs. 13,000 has also been deducted on account of civil furlough and absentee allowances transferred to head 28, and the grant now stands at Rs. 8,54,000.

87. *Education.*—In consequence of the straitened condition of the Provincial finances, the Education grant for 1885-86 was placed at Rs. 33,87,000, being less by Rs. 6,000 than the grant for the previous year. The proposals for giving effect to the recommendations of the Education Commission were altogether postponed, with the exception of a small increase to the salaries of Sub-Inspectors of Schools, for which Rs. 15,000 was provided. It has, therefore, been exceedingly difficult to make any retrenchments without seriously throwing back the work of the department. A saving has been made of Rs. 80,000, of which Rs. 15,000 is from the primary grant, Rs. 11,000 from grants-in-aid, Rs. 39,320 from building grants to European schools, and Rs. 14,680 from establishments. The grants to European schools have, for the most part, been already promised, and in some cases large subscriptions have been collected from the public on the strength of the assistance promised by Government. It is expected, however, that some of these can be postponed for the present, although it will not be possible to avoid them permanently. A sum of Rs. 5,000 has been deducted on account of civil furlough and absentee allowances transferred to head 28 and Rs. 14,000 transferred to the Public Works Department to meet the cost of the following works:—

	Rs.
Construction of three wooden gates at the three main entrances of the Burrisal school	380
Extension of the Mozufferpore zillah school building ..	4,288
Extension of the Motihari zillah school building	4,267
Construction of an arched verandah along the south front of the Moorshedabad High School	3,632
Construction of an additional building for the Baraset school ..	1,600
Total ..	14,167

The grant now stands at Rs. 32,88,000.

88. *Medical.*—The charges under this head consist chiefly of the salaries of the permanent medical establishments of all grades, and the cost of maintaining the Government hospitals and lunatic asylums. The original estimate of the Accountant-General was Rs. 14,78,000. His provision under Medical establishment was increased by Rs. 600 on account of two additional copyists sanctioned for the Office of the Inspector-General of Civil Hospitals. The total was raised in round numbers to Rs. 14,79,000. From this amount, Rs. 17,000 has been deducted on account of probable savings under Hospitals and Dispensaries, and Rs. 5,000 on account of transfer of civil furlough and absentee allowances to head 28. The estimate now stands at Rs. 14,57,000.

89. *Scientific and Minor Departments.*—This head includes a considerable number of items, of which the largest are Cinchona Plantations (Rs. 1,26,035) and Botanical Gardens (Rs. 99,900). Under these two sub-heads a gross retrenchment of Rs. 20,000 has been found possible, which has been obtained by reducing the native establishment on the Cinchona Plantations and some miscellaneous charges. No reduction is possible in the allotments for Provincial Museums, Donations to Scientific Societies, Emigration, Census, Examinations, or Registration of Traffic. The provision for model farms, however, has been

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reduced by Rs. 2,000, and a similar deduction has been made from the grant of Rs. 5,000 for local exhibitions. Under the sub-head Agricultural Department, the grant for office establishment and rent has been reduced by Rs. 4,800, while the allotment of Rs. 25,000, which had been provided on account of the projected Veterinary College, has been struck out, the scheme having been deferred for the present. The total reductions under this head amounts to Rs. 53,800, and the total grant stands at Rs. 3,50,200, or Rs. 3,50,000 in round numbers.

90. *Superannuations.*—From the nature of this charge it is evident that no reduction is possible. There have been new pensions costing in the aggregate Rs. 1,45,686 against Rs. 98,351 lapsed since the original estimate for 1884-85 was passed. The estimate, as accepted by the Government of India, will stand at Rs. 13,15,000.

91. *Stationery and Printing.*—A Committee is now sitting which will, the Lieutenant-Governor hopes, have the result of effecting economies in the Stationery Department; but it does not seem possible to estimate for any material reduction of expenditure under this head. An endeavour is also being made to reduce the cost of printing, but it would be unsafe to reckon upon any saving during the current year. The estimate stands at Rs. 10,31,000.

92. *Miscellaneous.*—The chief items included under this head are Destruction of wild animals (Rs. 30,000), Donations for charitable purposes (Rs. 60,000), and Rents, rates, and taxes (Rs. 1,63,000). The last item represents the amount of municipal taxes upon Government buildings, and cannot be reduced. The grants to charitable and other institutions are for the most part of long standing, and should not be withdrawn, except in the last resort. The grant for the destruction of wild animals has been reduced by one-half. No reduction seems possible under any other sub-head. On the contrary, the grant to the District Charitable Society has lately been increased by Rs. 3,000, and a sum of Rs. 21,614 has been paid to the Ladies' Committee of the Hospital Nurses' Institution on account of the balance of the Government grant due to it for the year 1884-85. The total grant under this head will stand at Rs. 3,45,000.

93. *Famine Relief.*—No provision was made in the original estimate under this head. Considerable grants have already been made to the local officers for expenditure on famine relief. A sum of Rs. 50,000 will be allotted under this head.

94. The remaining heads, with the exception of "Contributions," all relate to public works expenditure, and it is under these that it was expected that the largest reductions could be made. There are only three heads of expenditure under Public Works classed as Productive Works. These are "36, State Railways (working expenses)," "38, Irrigation and Navigation (working and maintenance)," and "39, Interest on debt." No reduction has been possible in the estimate for the working expenses of State Railways. The estimate of the Local Government included a provision of Rs. 75,000 on account of "administrative charges of State Railways." The Government of India have deducted this provision and otherwise reduced the estimate by Rs. 41,000. As the administrative charges are now being recorded under this head with the sanction of the Government of India, the provision originally made will stand except that the amount will be reduced to Rs. 60,000 with reference to actuals, and the total grant will be Rs. 29,40,000, thus:—

	Rs.
Northern Bengal	14,00,000
Tirhoot	9,30,000
Patna-Gya	2,85,000
Dacca-Mymensing	2,00,000
Nulhati	65,000
Administrative charges	60,000
Total ..	29,40,000

The charge for "Interest" represents payments by the Government of Bengal to the Government of India, and does not admit of any reduction. The estimate passed by the Government of India, amounting to Rs. 41,69,000, will be retained. Under 38, "Irrigation, &c.," however, reductions have been possible. The provision for the repairs, &c., of the Hidgellee Tidal Canal has been reduced by

Rs. 12,500, and the grant for the Sone Canals by Rs. 20,000, though, if heavy floods occur in Shahabad, the latter sum may not be available. The grants for the Orissa and Midnapore Canals are not susceptible of reduction. The total saving under this head is Rs. 32,500. As this reduction will cause a proportionate increase in the cost of establishment adjusted in the Roads and Building Branch, a further sum of Rs. 6,900 has been transferred from this head to head 46. The grant under 38 will stand at Rs. 10,61,000.

95. As regards the expenditure on Public Works not classed as Productive, no real reduction has been possible under either of the Railway heads, 40 or 41. The grant provided for by the Government of India for the former was only the estimated cost of the Railway Branch of the Secretariat. This has now been transferred to 36, State Railways, and there will nominally be no provision under this head. The provision of Rs. 1,10,000 under 41, State Railways (working and maintenance), is for the working expenses of the Kaunia-Dhurla State Railway. No provision was made for 42, Subsidized Railways, as it was understood that all payments for compensation for lands taken for the Tarkessur Railway would be completed in 1884-85. All the adjustments could not, however, be effected in that year, and a grant of Rs. 15,000 has been asked for the current year. A provision of this amount will accordingly be made under this head. Under 44, Irrigation and Navigation, a reduction of Rs. 84,000 has been ordered on the Provincial allotment of Rs. 9,72,000, and in consequence of this reduction a further sum of Rs. 19,100 has been transferred to 46, Civil Buildings, Roads, and Services, to meet the increase of cost of establishment adjusted under that head. The grant under 44 will stand at Rs. 8,69,000 in round numbers.

96. The grant for 46, Civil Buildings, Roads, and Services in charge of the Public Works Department was originally fixed at Rs. 29,25,000, in addition to which a sum of Rs. 1,30,000, consisting of subscriptions for the Bhagulpore Water Works, was available for disbursement by the Department. Of the total grant of Rs. 30,55,000, Rs. 5,55,000 was allotted for original works, Rs. 14,75,000 for repairs, Rs. 9,89,104 for establishment, and Rs. 35,896 for tools and plant. It has been ascertained that a reduction of 3½ lakhs can be effected under repairs, and of 2 lakhs under original works, or 5½ lakhs in all. The Government of India have, however, made a reduction of some 6 lakhs in the Imperial grant under head 46, on account of Imperial works to be carried out by the Provincial staff, and this will increase the cost of the establishments (including tools and plant) paid for from Provincial revenues by about 25 per cent. of this amount, or by Rs. 1,50,000. The net reduction under this head will, therefore, be Rs. 4,00,000 in round numbers. A sum of Rs. 26,000 has, however, been transferred to this head from heads 38 and 44, Irrigation and Navigation, as noticed above, and additional grants, amounting to Rs. 25,000, have been sanctioned to meet the following charges:—

	Rs.
For additions and alterations to Educational buildings as detailed in paragraph 87	14,167
For repairing the police-station buildings at Burrabhoom and Chas mentioned in paragraph 85	2,972
For repairing the Alipore Police-case Hospital	6,139
For constructing a work shed in the Berhampore Lunatic Asylum	1,933
Total ..	25,211

The grant of Rs. 3,383 sanctioned in Government order No. 1184T—F, dated 18th June 1885, for the construction of additional record-racks in the Board's Office will not be required, as the work has been deferred for the present. The total grant, therefore, now stands at Rs. 25,76,000. It will not be possible to reduce the grant below this amount. The grant for 1884-85 was placed at an exceptionally low figure, Rs. 25,21,000. In order to keep the expenditure within that amount, it was necessary to suspend all quadrennial repairs throughout the Province, to withhold the grants usually made to Civil Departments for minor works, to abandon all projects for new works, however necessary, and to stay operations on all works already begun, wherever this could be done without incurring heavy and incommensurate

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loss. Now, for the second year in succession, it has been found necessary to disallow all repairs except such as are absolutely necessary to prevent buildings from falling down. No new works can be undertaken, although in numerous cases court-houses, cutcherries, and other buildings have long been imperatively required. No provision has again been made for minor works by civil officers. This state of things is justified by the imperative necessity of retrenchment; but the Lieutenant-Governor hopes that in the ensuing year 1886-87 he will be able to make an allotment under this head more in accordance with the requirements of the Province.

The estimate for "Public works in charge of civil officers" was placed at Rs. 46,000. A sum of Rs. 50,000 has been added to it for contribution to municipal and other excluded local funds, and the provision under this head stands at Rs. 96,000.

97. *Contributions.*—A sum of Rs. 5,00,000 was originally provided for contributions for local purposes. It has been reduced by the Government of India to Rs. 3,00,000. A sum of Rs. 50,000 has been transferred from this head to head 32, Famine relief, and Rs. 50,000 to 46, Public Works in charge of civil officers. The remainder, Rs. 2,00,000, is now provided under this head. About Rs. 1,62,000 of this represent recurring expenditure which cannot be avoided, such as the cost of collecting the public works cess, the grants made for communications in non-cess districts, and charges for the improvement of Government estates, and the sum available for grants-in-aid to District Road Funds is now reduced to Rs. 38,000.

98. *Closing balance.*—According to the estimate submitted to the Government of India in March last, it was expected that the Province would close the year 1885-86 with a credit balance of Rs. 16,35,000. The Government of India raised this balance to Rs. 16,80,000. According to the estimate now adopted, the closing balance will amount to Rs. 23,85,000. Inclusive of the balance with which the year opened, the total amount available for expenditure was, according to the estimate of the Government of India, Rs. 4,42,48,000, and according to the estimate now adopted Rs. 4,41,20,000. The difference amounts to Rs. 1,28,000, as shown below—

RECEIPTS.

	Better. Rs.	Worse. Rs.		Better. Rs.	Worse. Rs.
Opening balance ..	....	3,15,000	Education ..	12,000	....
Land Revenue ..	2,58,000	....	Medical ..	9,000	....
Stamps ..	50,000	....	XXVII, Irrigation	1,10,000	....
Excise ..	....	2,50,000	Civil Buildings ..	10,000	....
Provincial rates ..	45,000	....			
Registration ..	5,000	....	Total ..	5,33,000	6,61,000
Law and Justice ..	....	50,000			
Police ..	34,000	....	Net ..	....	1,28,000
Marine ..	....	46,000			

The expenditure as now estimated is less by Rs. 8,33,000 than the estimate passed by the Government of India. This reduction is, however, less than the savings (Rs. 9,37,000) reported to the Government of India in letter No. 1049T—F, dated the 5th June 1885, by Rs. 1,04,000, which is made up as follows:—

	Rs.
Retrenchment withdrawn under Excise	30,000
Ditto ditto Police	40,000
Increase under Medical	1,000
Ditto Miscellaneous	25,000
Ditto Subsidized Railways	15,000
Ditto Civil Buildings (exclusive of transfers from other service heads)	8,000
Total ..	1,19,000
Decrease under 36, State Railways	15,000
Net increase ..	1,04,000

The necessity of this further grant of Rs. 1,04,000 has been explained above, and the closing balance now stands at Rs. 23,85,000, against Rs. 16,80,000

originally estimated by the Government of India, and (Rs. 16,80,000 + Rs. 9,37,000=) Rs. 26,17,000, the balance estimated when the reductions were reported to the Government of India.

Incorporated Local Funds.

99. The following table exhibits in one view the actual receipts and expenditure of the Incorporated Local Funds for 1883-84, the revised estimate for 1884-85 framed with reference to the approximate figures for 12 months furnished by the Accountant-General in his statement for March 1885, and the estimates for 1885-86:—

Receipts.	Actuals, 1883-84.	Revised estimate, 1884-85.	Original estimate, 1885-86.	Estimate of the Government of India, 1885-86.	Estimate for 1885-86 as now adopted.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	15,02,354	17,56,000	15,94,634	20,76,000	17,85,000
District Road Fund	51,64,833	40,77,000	40,04,000	40,03,700	40,03,700
Ditto Account	16,780	8,000	1,500	1,300	1,300
District Post Fund	3,48,909	3,31,000	3,26,000	3,25,000	3,25,000
Inland Labour Transport Fund ...	94,611	20,000	29,000	29,000	29,000
Total ...	56,25,133	44,36,000	43,60,500	43,59,000	43,59,000
Contributions	3,20,431	2,54,000	3,00,000	3,00,000	2,00,000
Debt heads	.....	.....	1,76,000	10,000	10,000
Grand Total ...	74,47,918	64,46,000	64,31,134	67,45,000	63,54,000
Charges.					
District Road Fund	52,31,822	42,22,000	46,92,000	46,92,000	46,92,000
Ditto Account	77,911	83,000	67,200	67,400	67,400
District Post Fund	3,23,417	3,29,000	3,36,000	3,36,600	3,36,600
Inland Labour Transport Fund ...	59,132	27,000	29,000	29,000	29,000
Total ...	56,92,282	46,61,000	51,24,200	51,25,000	51,25,000
Contributions	.....	.....	.....	.....	.....
Debt heads	.....	.....	1,42,000	.....	.....
Closing balance	17,55,636	17,85,000	11,64,934	16,20,000	12,29,000
Grand Total ...	74,47,918	64,46,000	64,31,134	67,45,000	63,54,000
Local surplus (+) or deficit (—) ...	+2,53,282	+29,000	—4,29,700	—4,56,000	—5,56,000

100. The estimate as originally passed showed a deficit of Rs. 4,29,700. The Government of India have increased this to Rs. 4,56,000, and it now stands at Rs. 5,56,000. The estimate of the Government of India provides for a net credit of Rs. 10,000 under "Deposits," instead of Rs. 34,000 shown in the original estimate. In other respects the figures, as originally estimated, have been passed, except that a reduction of Rs. 1,000 has been made in the estimate of receipts from the District Post Fund, of Rs. 200 from the District Road Account, and of Rs. 300 from the District Fund; while a sum of Rs. 600 has been added to the estimate of expenditure of the District Post Fund, and Rs. 200 to that of the District Road Account. These additions and deductions have, for the most part, been made to bring the figures to round numbers in distributing them under service heads, as shown in the following paragraph. The estimate of the Government of India has been retained, except that the provision made for contributions from Provincial funds has been reduced, as explained above, from Rs. 3,00,000 to Rs. 2,00,000. From the commencement of 1884-85, the Inland Labour Transport Fund has been divided between Assam and Bengal. The undivided fund had a balance of Rs. 76,263 on the 31st March 1884. It has been decided that all pensions and leave allowances calculated at one-seventh of the salary of the employés if paid from the date of the passing of Act I of 1882 shall be deducted from this balance, and the remainder divided in the proportions of one-fourth to Bengal and three-fourths to Assam. No division has yet been made of the balance at credit of this fund, and it will probably have opened the current year with a balance of Rs. 70,000. This will stand in the estimate; but the Accountant-General will take early steps for the distribution of the amount in the manner decided by the Government of India.

101. The following table exhibits the figures of the estimates for 1885-86 in order of service heads:—

Receipts.	Original estimate.	Estimate as passed by the Government of India.	Estimate as now adopted.
	Rs.	Rs.	Rs.
Opening balance ...	15,94,634	20,76,000	17,85,000
VI.—Provincial rates	39,87,000	39,87,000	39,87,000
XII.—Post-office	21,000	20,000	20,000
XX.—Scientific and other Minor Departments	29,000	29,000	29,000
XXI.—Interest	45,000	45,000	45,000
XXIV.—Miscellaneous	2,64,200	2,64,000	2,64,000
XXXI.—Irrigation and Navigation	14,000	14,000	14,000
XXXIII.—Civil Buildings, Roads, and Services ...	300	.....	.....
Contribution from Government ...	3,00,000	3,00,000	2,00,000
	46,60,500	46,59,000	45,59,000
Debt heads	1,76,000	10,000	10,000
	48,36,500	46,69,000	45,69,000
Grand Total ...	64,31,134	67,45,000	63,54,000
Charges.			
3.—Refunds and drawbacks	28,000	28,000	28,000
10.—Provincial rates	2,60,000	2,60,000	2,60,000
15.—Post-office	3,32,250	3,32,000	3,32,000
18.—General administration	1,27,800	1,28,000	1,28,000
24.—Medical	733	1,000	1,000
26.—Scientific and other Minor Departments ...	28,267	28,000	28,000
29.—Superannuation	226	1,000	1,000
30.—Stationery and Printing	31,972	32,000	32,000
31.—Miscellaneous	32,752	33,000	33,000
44.—Irrigation and Navigation	.....	.....	.....
46.—Civil Buildings, Roads, and Services	42,82,200	42,82,000	42,82,000
Contribution to Government	.....	.....	.....
	51,24,200	51,25,000	51,25,000
Debt heads	1,42,000	.....	.....
	52,66,200	51,25,000	51,25,000
Closing balance	11,64,934	16,20,000	12,29,000
Grand Total ...	64,31,134	67,45,000	63,54,000
Local deficit	—4,29,700	—4,56,000	—5,56,000

Order.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Director of Public Instruction; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendent of the Botanical Gardens; and to all Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

J. WARE EDGAR,

Offg. Secretary to the Govt. of Bengal.

Nos. 1740-59T—F.

Copy forwarded to the

By order of the Lieutenant-Governor of Bengal,

G. K. LYON,

Offg. Under-Secretary to the Govt. of Bengal.

Darjeeling,
The 20th August 1885.

W. LoB.—Reg. No. 967T—26-8-85.

EXCLUDED LOCAL FUNDS FOR 1885-86.

No. 2299C, dated Calcutta, the 21st February 1885.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

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For 1885-

EXCLUDED

POLICE FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		3,353		3,353		1,815		1,315	2,353	
Miscellaneous cash receipts...		*2,300		2,300		5,500		5,553	3,000	1,804
GRAND TOTAL ...		5,653		5,653		7,315		6,868	5,353	

* The force having been reduced from 582 to 236 officers and men.

MARINE FUNDS.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		59,992		59,992		54,706		21,706	43,992	
Hospital Port dues		*82,500		82,500		82,000		82,762	79,000	49,238
GRAND TOTAL ...		1,42,492		1,42,492		1,36,706		1,04,468	1,22,992	

*Estimated by the Port Officer, Calcutta.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		−2,096		−2,096		−7,372		−8,773	−9,996	
Port dues on vessels	*7,150		3,150		3,200		2,584			
Pilotage fees	200		200		200		.....			
Contribution from Government	...		6,500		12,000		6,000			1,408
Fees and fines	...		.....		.....		49			
Miscellaneous	150		150		150		37			
Buoy dues	200		200		.....		105			
Total ...	.....	7,700		10,000		15,550		8,775	15,500	1,408
GRAND TOTAL ...		5,604		6,104		8,178		2	5,504	

* Estimated by the Collector of Customs, Balasore.

86.

Local Funds.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police Clothing.										
Purchase of clothing		*2,000		2,000		5,000		4,515	2,000	314
Total ...		2,000		2,000		5,000		4,415	2,000	314
Closing balance ...		3,653		3,653		2,315		2,353	3,353	
Grand Total ...		5,653		5,653		7,315		6,868	5,353	

* The force having been reduced from 582 to 236 officers and men.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for sick seamen sent to hospital	40,000		40,000		40,000		35,813			22,356
Charges for Lunatic Asylums							165			213
Salary of Health Officer ...	15,600		15,600		15,600		15,600			10,400
Establishment	1,524		1,524		1,524		4,995			3,317
Steam-launch and dinghee ...	1,888		1,888		1,888					
Doolie-bearer	1,584		1,584		1,584					
Office contingencies	320		320		320					
Purchase and repair of doolies	25		25		25		480			278
Miscellaneous and unforeseen charges	36		36		36					
Postage stamps	6		6		6		5			.....
Office rent	540		540		540		540			360
Cost of medical stores ...	300		300		300		.....			.....
Dockyard service and supplies	*2,312		2,312		2,012		1,999			738
Petty construction and repairs	200		200		200		307			.....
Percentage for establishment in offices of Account and Control	240		240		290		572			17
Total ...		64,575		64,575		64,325	.....	60,476	63,000	37,679
Closing balance ...		77,917		77,917		72,381	.....	43,992	59,992	
Grand Total ...		1,42,492		1,42,492		1,36,706	.....	1,04,468	1,22,992	

* Consumption of coal greater; price increased from Rs. 10-8 to Rs. 11 per ton.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	49		49		49		.....			
Port Officer	3,600		3,600		3,600		6,012			
Clerks and servants	312		312		312					
Pilotage establishment ...	2,268		2,268		2,268		19			
Travelling allowances ...	250		250		250					
Service postage stamps ..	36		36		36		347			4,438
Contingencies and miscellaneous	200		200		200					
Cost of stores	600		600		600		.....			
Freight on plants	.....		.....		.....		6			
Dockyard service and supplies	.....		.....		.....		3,424			
Petty construction and repairs	300		300		358		.....			
Pensions	*114		114		.....		190			
Total ...	... ..	7,729		7,729	.....	7,673		9,998	7,600	4,438
Closing balance ...		—2,125		375		505		—9,996	—2,096	
Grand Total ...		5,604		8,104		8,178		2	5,504	

* Sanctioned in letter No. 3362, dated 21st September 1883, from the Government of India, Department of Finance and Commerce.

For 1885-

EXCLUDED

MARINE FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...		9,791		9,791		4,139		—861	4,291	
Port dues on vessels	*16,000		16,000		13,000		15,963			
Fines and forfeitures	*70		70		50		69			
Contribution from Government	.....		.....		.....		.....			9,997
Value of stores returned ...	.....		.....		.....		.....			
Miscellaneous	*280		280		150		220			
Total ...		16,350		16,350		13,200		16,252	16,000	9,997
GRAND TOTAL ...		26,141		26,141		17,339		15,391	20,291	

* Increased with reference to the actuals of the past year.

Chittagong Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	3,984	...	3,984	.....	—17,491	.....	5,510	3,984	.....
Port dues on vessels	*39,000		39,000		40,000		38,513			22,407
Pilotage receipts	*30,500		30,500		27,000		30,373			14,655
Moorings fees	8,500		8,500		5,500		.....			.....
Interest on Government securities	800		800		800		806			806
Fines and forfeitures	300		300		700		65			189
Miscellaneous receipts ...	1,100		1,100		1,500		1,584			6,073
	.....	80,200	.....	80,200	.....	75,500	.....	81,341	80,000	44,130
GRAND TOTAL ...	.....	84,184	.....	84,184	.....	58,009	.....	86,851	83,984	

* Estimated with reference to the actual receipts of the past year.

Statement showing the amount estimated to be spent by the Public Works Department in connection with Chittagong Port Funds during the ensuing official year 1885-86.

DESCRIPTION.	Amount of estimate.	Probable expenditure up to 31st March 1885.	Amount required in 1885-86.	REMARKS.
	Rs.	Rs.	Rs.	
EXCLUDED LOCAL FUNDS.				
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
Original Works.				
1. Constructing a residence and office for the Port Officer at Chittagong	45,739	8,000	37,700	It is proposed to utilize the current year's budget grant by manufacturing bricks for the work; estimate for the building is sent for Commissioner's countersignature.
2. Constructing a reservoir at Sudder Ghat to supply the shipping with water at Chittagong ...	8,800		8,800	
3. Constructing a corrugated iron godown at Chittagong.	4,000		4,000	
4. Supplying a new dioptric light at Kootubdea ...	6,000		6,000	This has been recommended by the Inspecting Port Officer and by the Chief Engineer.
5. Minor works	500		500	
Total Original Works ...	.....		57,000	
Repairs.				
1. Light-house buildings and protective works at Kootubdea	4,000		4,000	
2. Light beacons at Norman's Point	2,000		2,000	
3. Flag-staff Hill bungalow occupied as residence of Pilots at Juldia	500		500	
Total Repairs ...	.....		6,500	
Total for works and repairs	.....		63,500	
Establishment charges at 23 per cent. on above ...	.....		14,600	
Tools and plant charges at 1½ ditto ditto	.....		950	
GRAND TOTAL ...	.....		79,050	

86.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control		56		56		56		.....		
Refunds		40		40		40		.....		
VESSELS AND BOATS.										
Establishment	3,216		3,216		3,216		3,112			
Dockyard service and supplies	.....		.....		.....		2,690			
Stores	.....		.....		.....		.....			
Freight on stores	.....		.....		.....		.....			
Contingencies	396		396		480		778			
		3,612		3,612		3,696		6,580		
LIGHT-HOUSE.										6,559
Establishment and contingencies		352		352		352	.....	350		
PORT ESTABLISHMENT.										
Port Master	3,000		3,000		3,000		3,000			
Clerks and servants ...	780		780		780		522			
Contingencies and miscellaneous	650		650		650		231			
Service postage stamps ...	40		40		40		30			
Travelling allowance	100		100		100		46			
Petty construction and repairs	560		560		560		341			
		5,130		5,130		5,130		4,170		
Total ...		9,190		9,190		9,274		11,100	10,500	6,559
Closing balance		16,951		16,951		8,065		4,291	9,791	
GRAND TOTAL ...		26,141		26,141		17,339		15,391	20,291	

Chittagong Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control...		455		455		285		.....		.....
Refunds		(a)210		210		210		163		108
POLICE.										
European constable		1,200		1,200		996		1,064		800
VESSELS AND BOATS.										
Establishment	(b)5,180		5,180		4,164		4,443			3,318
Stores	250		250		250		3,194			.....
Purchase of vessels	.....		.....		.....		.....			.....
Hire of anchor vessels ...	.....		.....		.....		.....			.....
Repairs	400		400		400		.....			.....
Contingencies	(c)1,950		1,950		950		96			232
Fees for inspecting steam launches, &c.	.....		100		.....		.....			.....
		7,780		7,680		5,764		7,733		
LIGHT-HOUSES.										
Establishment	2,940		2,940		2,940		2,280			1,517
Stores	4,000		4,000		4,000		2,437			675
Contingencies	230		230		230		1,410			31
		7,170		7,170		7,170		6,127		
PILOTAGE.										
Establishment	(d)7,410		7,410		7,040		6,838			4,502
Percentage on earnings ...	(e)7,600		7,600		2,000		7,276			5,062
Contingencies	.....		.....		.....		240			51
		15,010		15,010		9,040		14,354		
PORT ESTABLISHMENT.										
Port Master	(f)5,640		5,640		4,725		5,265			3,685
Clerks and servants	(g)1,812		1,812		1,812		1,524			1,016
Service postage stamps ...	30		30		30		19			28
Contingencies	204		204		204		2,891			1,057
Petty construction and repairs	200		200		200		.....			.....
Travelling allowance	150		150		150		76			66
Port Health Officer	.....		1,200		.....		.....			.....
		8,036		9,236		7,121		9,685		
Pensions		789		789		789		925		322
Miscellaneous		.....		.....		.....		.....		48
Public Works		(h)79,050		50,961		13,325		12,498		801
Lump addition by Government		.....		.....		.....		.....		.....
Cost of stores, &c.		.....		.....		.....		2,415		1,609
Dockyard service and supplies		5,300		5,300		5,360		.....		.....
Freight on stores from England		.....		.....		.....		324		706
Charges for laying moorings		.....		.....		.....		27,579		549
Total ...		1,25,000		98,217		50,000		82,867	80,000	26,163
Deduct for rounding ...		.....		211		.....		.....	.....	.....
				98,000						
Closing balance		—40,816*		—13,816*		8,009		3,984	3,984	
GRAND TOTAL ...		84,184		84,184		58,009		86,851	83,984	

(a). *Vide* Government letter No. 1213J – D., dated 18th June 1883.
(b). On account of Steam Launch establishment sanctioned; *vide* Government letter, General Department, No. 737, dated 10th April 1884.
(c). On account of coal and oil for steam launch.
(d). On account of annual increment; *vide* Government letter, General Department, Marine, No. 15, dated 4th January 1883.
(e). Figures based on the actuals of 1883-84, including for special pilots sanctioned; *vide* ditto ditto.
(f). *Vide* Government Resolution, General Department, Marine, dated 14th October 1879, and house allowance of Rs. 70 a month sanctioned.
(g). *Vide* Government letter No. 1716, dated 5th December 1883.
(h). Estimate of the Government of Bengal, Public Works Department, of which a copy is forwarded, together with a copy of letter No. 4087L.A., from the Secretary to the Government of Bengal in the Public Works Department, dated the 28th November 1884.
* The Chittagong Port Fund has Rs. 20,200 invested in Government securities.

For 1885.

EXCLUDED

EDUCATIONAL FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Regular estimate, 1884-85.	Actuals of eight months, 1884-85.
Hindoo College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,627		1,627		21,007		19,807	20,927	.....
Interest on Government securities		* 5,226		5,224		4,404		4,415	5,200	5,164
GRAND TOTAL ...		6,853		6,853		25,411		24,222	26,127	

* The investment of the fund now amounts to Rs. 1,30,600.

Doorga Churn Laha Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,945		1,945		1,795		1,795	1,945	.....
Interest		2,012		2,012		3,012		3,004	2,000	1,508
Contribution from Government		1,000		1,000		.....		.....	1,000	
Total ...		3,012		3,012		3,012		3,004	3,000	
GRAND TOTAL ...		4,957		4,957		4,807		4,799	4,945	

Mozufferpore School, now Jageriah Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		115		115		565		415	15	
Interest	.....		.....			.....		.....		
Rent of Jageriah Estate ...	1,452		1,452		1,452		1,027			997
Total ...		1,452		1,452		1,452		1,027	1,400	997
GRAND TOTAL ...		1,567		1,567		2,017		1,442	1,415	

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		4,174		4,174		4,355		2,955	1,774	
Contribution		1,800		1,800		1,800		.....	* 3,600	3,600
GRAND TOTAL ...		5,974		5,974		6,155		2,955	5,374	

* Contribution for two years.

Prasunno Nath Roy.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		282		282		—768		—1,469	—718	
Interest	4,296		4,296		4,296		4,285			4,285
Fees and fines	* 1,000		1,000		700		746			600
Subscriptions	3,200		3,200		3,200		225			.....
Miscellaneous	.....		.....		.....		2,254			1,575
Government grant-in-aid to Digaputtee School	960		960		.....		.....			.....
Total ...		9,456		9,456		8,196		7,510	7,500	6,460
GRAND TOTAL ...		9,738		9,738		7,428		6,041	6,782	

* Increased to provide for pay of an extra teacher on Rs. 20 per month.

86.

Local Funds.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Hindoo College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	* 4,920		4,920		3,240		3,240			2,040
Purchase of securities ...	.....		.....		.....		.....			20,000
Percentage for establishment in offices of Account and Control	26		26		26		55			.....
Total ...		4,946		4,946		3,266		3,295	24,500	22,040
Closing balance		1,907		1,907		22,145		20,927	1,627	
Grand Total ...		6,853		6,853		25,411		24,222	26,127	

*Provides for additional four scholarships amounting to Rs. 140 per mensem.

Doorga Churn Laha Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	3,012		3,012		3,012		2,806			1,861
Percentage for establishment in offices of Account and Control	25		25		25		48			.....
Total .		3,037		3,037		3,037		2,854	3,000	1,861
Closing balance		1,920		1,920		1,770		1,945	1,945	
Grand Total ...		4,957		4,957		4,807		4,799	4,945	

Mozufferpore School, now Jageriah Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of masters	480		480		480		965			385
Miscellaneous establishments	180		180		180					
Educational contingencies ..	12		12		12		462			412
Contingencies of establishments	.....		.....		.....					
Miscellaneous	600		600		600					
Total ...		1,272		1,272		1,272		1,427	1,300	797
Closing balance		295		295		745		15	115	
Grand Total ...		1,567		1,567		2,017		1,442	1,415	

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	18		18		18		23			.....
Scholarships	1,800		1,800		1,800		1,158			809
Total ...		1,818		1,818		1,818		1,181	1,200	809
Closing balance		4,156		4,156		4,337		1,774	4,174	
Grand Total ...		5,974		5,974		6,155		2,955	5,374	

Prasunno Nath Roy.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	45		46				43			.....
Teachers, clerks, and servants	* 3,120		3,120				2,064			1,460
Contingencies	190		190				81			16
Assistant Surgeons	2,100		2,100				.....			.....
Native Doctors	.....		.....							
Servants	456		456		6,468		3,222			1,671
Compounders and dressers ..	240		240							
Hospital furniture	40		40				345			331
Contingencies	172		172							
Cost of medicines	600		600				489			306
Diet of patients	380		380				315			177
Petty construction and repairs	* 400		400				200			2
Total ...		7,743		7,743		6,468		6,759	6,590	3,963
Closing balance ...		1,995		1,995		960		—718	282	
Grand Total ...		9,738		9,738		7,428		6,041	6,782	

* The increase is due to an additional teacher being appointed whose pay will be covered by raising schooling fees as also on account of the Beauleah dispensary requiring thorough repairs.

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For 1885-

EXCLUDED

EDUCATIONAL FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Mirza Mahomed Hossein's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	235	.....	235	.....	135	.....	135	135	.....
Interest	248		248		248		354			124
Rents	559		559		559		692			358
Schooling fees and fines ...	* 150		150		100		138			.....
Contributions	276		276		276		335			197
Miscellaneous	.....		.....		.....		1,019			248
Total ...		1,233		1,233		1,183		2,538	1,400	927
GRAND TOTAL ...		1,468		1,468		1,318		2,673	1,535	

* Raised with reference to the actuals of the past year.

* *Khondmal School Fund.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance										.....
School fees and fines			4,000	.....						} 50
Miscellaneous										
Total ...		.....		4,000		.....		.....	4,000	50
GRAND TOTAL ...		.....		4,000		.....		.....		

* Opened under the orders of the Government of Bengal conveyed in No. 657P, dated the 10th March 1884. No estimates have yet been received. Supplementary Budget will be forwarded as soon as the local estimates are received.

Behary Lall Mookerjee Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,989	.....	1,989	.....	2,331	.....	3,531	1,689	.....
Interest	6,280		6,280		6,280		} 7,029			3,133
Miscellaneous	.....		.....		.....					2
Total ...		6,280		6,280		6,280		7,029	6,300	3,135
GRAND TOTAL ...		8,269		8,269		8,611		10,560	7,989	

Bruce Legacy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	80		80	.....	67	.....	27	2,31,422	.....
Interest	* 24,308		24,308		14,200		13,614		14,286	14,286
Capital receipts	.....				.....		2,31,382			.....
Total ...		24,308		24,308		14,200		2,44,396	2,45,708	14,266
GRAND TOTAL ...		24,388		24,388		14,267		2,44,423	2,45,708	

* The investment of the Fund now amounts to Rs. 6,01,700 and the interest due in 1885-86 will be re-invested.

86.

Local Funds.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Mirza Mahomed Hossein's Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	12		12		20		.....			.....
Salaries of masters	888		888		888		1,030			
Contingencies	(a)130		130		164		401			629
Petty construction and repairs	(b)30		30		.....		1,107			381
Repayment of Government loan	(c)109		109		.....		.....			.....
Total ...		1,169		1,169		1,072		2,538	1,300	1,010
Closing balance ...		299		299		246		135	235	
Grand Total ...		1,468		1,468		1,318		2,673	1,535	

(a). Decrease due to the manavement rate to be realized ; *vide* Board's circular order No. 9 of March 1884.
(b). For repairs of school building.
(c). Loan sanctioned ; *vide* Bengal Government order No. 192, dated 12th May 1883.

Khondmal School Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sub-Inspectors	.....		360		.....		.....			322
Salaries of teachers, clerks, &c.	.....		2,514		.....		.....			582
Travelling allowance of ditto	.....		300		.....		.....			.....
Contingencies	.....		24		.....		.....			53
Scholarships	.....		468		.....		.....			20
Purchase of books	.....		200		.....		.....			.....
Rewards to teachers ...	.....		180		.....		.....			.....
Miscellaneous	.....		30		.....		.....			.....
Total ...		...		4,046		.....		.....		977
Closing balance ...		.....		49		.....		.....	4,000	
Grand Total ...		.....		4,000		.....		.....		

Opened under the orders of the Government of Bengal conveyed in No. 657P, dated the 10th March 1884. No estimates have yet been received. Supplementary Budget will be forwarded as soon as the local estimates are received.

Behary Lall Mookerjee Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	40		40		40		4			3,054
Salaries of masters and teachers	3,144		3,144		3,144					
Servants	60		60		60					
Assistant Surgeon	1,200		1,200		1,200		4,941			
Contingencies	60		60		60					115
Compounders and dressers...	240		240		240					
Servants	240		240		240					117
Diet of patients	480		480		480					
Cost of medicines	480		480		480		575			
Miscellaneous	96		96		96					
Petty construction and repairs	.....		.....		.....		.....			259
Purchase of Government securities	.....		.....		.....		3,301			.....
Total ...		6,040		6,040		6,040		8,871	6,000	3,545
Closing balance ...		2,229		2,229		2,571		1,689	1,989	
Grand Total ...		8,269		8,269		8,611		10,560	7,989	

Bruce Legacy Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous	.....		.....		.....		.....		.....	.....
Purchase of Government securities	*24,300		24,300		14,200		13,001		2,45,628	2,45,628
Total ...		24,300		24,300		14,200		13,001	2,45,628	2,45,628
Closing balance ...		88		88		67		2,31,422	80	
Grand Total ...		24,388		24,388		14,267		2,44,423	2,45,708	

* The interest due in 1885-86 will be re-invested.

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For 1885-

EXCLUDED

MEDICAL AND CHARITABLE FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Prince of Wales' Reception Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		.....				.....		10,542	4,017	
Interest on Government securities	.....		.....		.....		7,613		3,983	3,960
Miscellaneous	.....		.....		.....		206			.....
Total ...		.....		.....		.....		7,819	3,983	3,960
GRAND TOTAL ...		.....		.....		.....		18,361	8,000	

MEDICAL AND CHARITABLE FUNDS.

Pilgrims' Lodging-house Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,992		1,992		10,142		12,142	2,992	
Fees for lodging-houses ...	22,516		22,516		22,490		16,671			17,904
„ for issue of medical officer's certificate	702		702		582		292			281
Fines and forfeitures	1,045		1,045		961		455			1,404
Miscellaneous	.....		.....		.....		151			14
Total ...		24,263		24,263		24,033		17,569	23,000	19,603
GRAND TOTAL ...		26,255		26,255		34,175		29,711	25,992	

According to estimates sanctioned by Government of Bengal in Resolution forwarded with endorsement No. 1193, dated 26th November 1884.

Balasore Pilgrims' Hospital.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,731		1,731		2,797		2,297	2,531	
Contributions	909		909		909		1,113			530
Subscriptions	200		200		200					
Fees and fines	.....		.....		.....					
Total ...		1,109		1,109		1,109		1,113	1,000	530
GRAND TOTAL ...		2,840		2,840		3,906		3,410	3,531	

Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		11,301		11,301		9,351		7,352	9,301	
Interest	16,960		16,960		16,960		17,926			17,098
Miscellaneous	15		15		15		.....			637
Total ...		16,975		16,975		16,975		17,926	18,000	17,735
GRAND TOTAL ...		28,276		28,276		26,326		25,278	27,301	

86.

Local Funds.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Prince of Wales' Reception Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....		.....		.....		79			.....
Stipends	.....		.....		.....					
Establishment on account of the Behar Industrial school	.....		.....		.....		3,199			5,844
Purchase of Government securities	.....		.....		.....		10,000			.....
Purchase of materials for workshop	.....		.....		.....		.....			.....
Contingencies and miscellaneous	.....		.....		.....		1,066			45
Total ...		.....		.....		.....		14,344	8,000	5,889
Closing balance		.....		.....		.....		4,017	.....	
Grand Total ...		.....		.....		.....		18,361	8,000	

Pilgrims' Lodging-house Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	200		200		200		83			76
Percentage for Treasury establishment	125		125		166		187			154
Hospital and dispensaries ...	1,340		1,340		3,220		934			669
Allowance to Health Officer	1,800		1,800		1,800		1,800			1,139
Clerks	1,470		1,470		1,572		1,831			1,367
Servants	198		198		324					
Contingencies	272		272		287		23			65
Printing at private presses ...	310		310		310		3			14
Miscellaneous reserve for contingencies	3,750		3,750		3,900		529			.....
Unforeseen charges	2,372		2,372		2,640		.....			120
Conservancy and lighting establishment and contingencies	570		570		7,635		.....			.....
Petty construction and repairs	.....		.....		10		197			300
Public Works.										
Original works	7,099		7,099		4,237		.....			.....
Repairs	3,444		3,444							
Contribution to municipalities	3,000		3,000		5,000		21,132			14,200
Miscellaneous public improvements	64		64		99					.....
Total ...		26,014		26,014		31,400		26,719	24,000	18,104
Closing balance		241		241		2,775		2,992	1,992	
Grand Total ...		26,255		26,255		34,175		29,711	25,992	

According to estimates sanctioned by Government of Bengal in Resolution forwarded with endorsement No. 1193, dated 26th November 1884.

Balasore Pilgrims' Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	7		7		7		4			.....
Clerks and servants	*144		144		168		187			171
Compounders and dressers...	96		96		96					
Diet of patients	200		200		200		180			197
Bazar medicines	150		150		150		21			21
Miscellaneous	102		102		102		487			736
Petty construction and repairs	60		60		60		.....			130
Total ...		759		759		783		879	1,860	1,255
Closing balance ...		2,081		2,081		3,123		2,531	1,731	
Grand Total ...		2,840		2,840		3,906		3,410	3,531	

The hospital having come under the management of the Balasore Municipality an establishment of Rs. 12 a month has been fixed by the Commissioners.

Prince Golam Mahomed's Trust.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Surgeon	1,200		1,200		1,200		1,200			800
Compounders and dressers ...	204		204		204		912			610
Clerks and servants	732		732		732					
Diet of patients	600		600		600		404			.....
Cost of medicines	1,000		1,000		1,000		254			.....
Hospital charges	200		200		200		12,506			8,864
Contingencies and miscellaneous	122		122		122					
Charitable donations	11,910		11,910		11,910					
Petty construction and repairs	1,000		1,000		1,000		701			470
Total ...		16,968		16,968		16,968		15,977	16,000	10,744
Closing balance ...		11,308		11,308		9,358		9,301	11,301	
Grand Total ...		28,276		28,276		26,326		25,278	27,301	

MEDICAL AND CHARITABLE FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		.....		.....		.....		19,276	−24,427	
Interest	.....		.....		.....		1,000			.....
Sale of Government securities	.....		.....		.....		.....			24,427
Government contributions ...	.....		.....		.....		297			.....
Miscellaneous	.....		.....		.....		28			.....
Total ...		.....		.....		.....		1,325	−24,427	24,427
GRAND TOTAL ...		.....		.....		.....		20,601		

Chinsurah Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,770		1,770		1,722		1,722	1,770	
Interest	1,560		1,560		1,560		1,560			930
Miscellaneous	.....		.....		.....		253			
Total ...		1,560		1,560		1,560		1,813	1,760	930
GRAND TOTAL ...		3,330		3,330		3,282		3,535	3,530	

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		2,137		2,137		2,165		2,165	2,137	.....
Interest		2,000		2,000		2,000		2,000	2,000	2,000
GRAND TOTAL ...		4,137		4,137		4,165		4,165	4,137	2,000

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		437		437		−885		−928	−363	
Interest on Government securities	42		42		42		54			21
Unnochutter's allowance ...	5,690		5,690		5,690		2,161			3,497
Total ...		5,732		5,732		5,732		2,215	5,700	3,518
GRAND TOTAL ...		6,169		6,169		4,847		1,287	5,337	

Mitford Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....		.....		.....			3,100		.....
Contributions	.....		.....		.....					.....
Interest	.....		.....		.....		14,474			.....
Rents	.....		.....		.....					.....
Miscellaneous	.....		.....		.....					.....
Total ...		.....		.....		.....		14,474	.....	.....
GRAND TOTAL ...		.....		.....		.....		17,574	.....	.....

86.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Bengal Charitable Relief.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....		.....		.....		28			.....
Miscellaneous	.....		.....		.....		45,000			.....
Total ...		.....		.....		.....		45,028		
Closing balance		.....		.....		.....		—24,427		
GRAND TOTAL ...		.....		.....		.....		20,601	... ...	

Chinsurah Poor Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pensions	1,550		1,550		1,550		1,765			1,152
Contingencies	10		10		10		.....			.....
Total ...		1,560		1,560		1,560		1,765	1,760	1,152
Closing balance		1,770		1,770		1,722		1,770	1,770	
GRAND TOTAL ...		3,330		3,330		3,282		3,535	3,530	

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	21		21		21		31			.....
Compounders and dressers ...	120		120		120		120			80
Servants	264		264		264		264			176
Bazar medicines	100		100		100		295			277
Cost of Europe medicines ...	1,039		1,039		1,145		1,303			921
Contingencies	455		455		480					
Petty construction and repairs	63		63		.....		15			48
Total ...		2,062		2,062		2,130		2,028	2,000	1,502
Closing balance		2,075		2,075		2,035		2,137	2,137	
GRAND TOTAL ...		4,137		4,137		4,165		4,165	4,137	

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	40		40		40		.....			.....
Superintendent	360		360		360		.....			.....
Compounders and dressers ...	96		96		96		.....			.....
Clerks	60		60		60		.....			.....
Servants	606		606		606		.....			.....
Diet of patients	1,200		1,200		1,200		.....			.....
Cost of medicines	400		400		400		.....			.....
Hospital furniture	240		240		240		.....			.....
Other contingencies	60		60		60		.....			.....
Petty construction and repairs	300		300		300		.....			.....
Miscellaneous	2,500		2,500		2,500		1,650			2,447
Total ...		5,862		5,862		5,862		1,650	4,900	2,447
Closing balance		307		307		—1,015		—363	437	
GRAND TOTAL ...		6,169		6,169		4,847		1,287	5,337	

Mitford Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	.....		.....		.....					.....
Superintendent and Assistant Apothecary	.....		.....		.....		7,244			.....
Native doctors and other establishments	.....		.....		.....		2,406			.....
Diet of patients	.....		.....		.....		770			.....
Cost of medicines	.....		.....		.....		7,154			.....
Contingencies	.....		.....		.....					
Total ...		.....		.....		.....		17,574		.....
Closing balance ...		.....		.....		.....		.....		.....
GRAND TOTAL ...		.....		.....		.....		17,574		.....

For 1885-

PUBLIC WORKS FUNDS. EXCLUDED

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Khondmal Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		.....		.....						
Taxes			2,044							
Government contribution ...			2,043	4,087						
GRAND TOTAL ...				4,087		.....		.....	4,100	.....

Opened under the orders of the Government of Bengal, conveyed in No. 657P, dated the 10th March 1884. No estimates have yet been received. Supplementary Budget will be forwarded as soon as the local estimates are received.

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		1,091		1,091		6,000			7,691	340
Location rents	7,000		7,000		7,667		*7,823			1,920
Rents of farming leases ...										
Ditto Government hâts and bazars	2,400		2,400		2,400		2,936			1,008
Lease of ferries	600		600		500		824			212
Dâk bungalow fees and fines	1,000		1,000		1,000		1,054			810
Miscellaneous	585		585		100		231			3,146
One anna cess	5,096		5,096		5,096		17,854			2,025
Total ...		16,681		16,681		16,763		30,722	15,000	9,461
GRAND TOTAL ...		17,772		17,772		22,763		37,114	22,091	

* On account of advance collection for 1885-86.

Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	5,102	.....	5,102	.....	3,073	.....	2,573	4,502	
Rent of lands	*1,561		1,561		1,904		1,626			1,205
Rent of rest-houses	.....		.....		.....		.....			15
Miscellaneous receipts ...	85		85		146		806			35
Total ...		1,646		1,646		2,050		2,432	1,600	1,255
GRAND TOTAL ...		6,748		6,748		5,123		5,005	6,102	

* Estimate reduced with reference to the receipts of the past year.

86.

LOCAL FUNDS.

EXPENDITURE.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Khondmal Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Works			3,191							
Overseers, mohurirs and servants			744							30
Tools and plant			200							
Miscellaneous			16							
Total ...		.....		4,151		.....		.....		
GRAND TOTAL ...		.....		4,151		.....		.....	4,100	30

Opened under the orders of the Government of Bengal, conveyed in No. 657P, dated the 10th March 1884. No estimates have yet been received. Supplementary Budget will be forwarded as soon as the local estimates are received.

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		.....			3,000
Percentage for Treasury establishment	95		95		169		.....			.....
Proportion of pay of head gardeners of the Botanical Gardens	1,200		1,200		1,200		1,100			800
Clerks	300		300		300		570			733
Two Takwar Forest chowkidars	168		168		168					
Ferry tolls establishment and contingencies	684		684		684		2,403			336
Contingencies	200		200		200					562
Improvement of hâts and serai	1,000		1,000		1,000					
Improvement of Observatory Hill	300		300		300					235
Cost of rearing trees and plants	500		500		500		4,570			
Improvement at Kalimpong	(a)200		200		150					
Subsidy to primary education in Terai	1,000		1,000		800					2,872
Establishment of dispensary at Silliguri	(b)842		842		642					
Establishment of dispensary at Nuxarbarie	640		640		640					
Hât establishment and contingencies	(c)638		704		554		168			336
Remuneration to Chowdries	.....		48		.....		1,129			692
Staging bungalow establishment and contingencies ...	(d)2,882		2,882		2,774		.....			.....
Petty construction and repairs	(e)1,000		1,000		700		1,480			522
Public works	(f)4,276		2,276		6,429		17,057			2,427
Cost towards repayment of Darjeeling water-supply ...	1,000		1,000		1,000		1,416			836
Grants to Kurseong Municipalities	.....		.....		.....		130			
Total ...		16,925		15,129		18,210		30,023	21,000	13,351
Closing balance ...		847		2,643		4,553		7,091	1,091	.....
GRAND TOTAL ...		17,772		17,772		22,763		37,114	22,091	.....

(a). For cleaning slaughter-house and cinchona garden.
(b). The increase is for diet expenses of patients in Hospital.
(c). An additional sweeper for the Terai.
(d). An additional chowkidar for Rumbook new bungalow.
(e). Some additions to be made to Senchal bungalow.
(f). For building a travellers' bungalow at Rambick and repairs of some bungalows.

Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Overseers and clerks ...	90		90		90		447			327
Sweepers	426		426		444					
Conservancy and lighting establishment	.....		.....		.....		49			29
Contingencies	*290		290		150		7			246
Public Works.										
Construction of sheds ...	1,500		1,500		1,500		.....			.....
Total ...		2,306		2,306		2,184		503	1,000	602
Closing balance ...		4,442		4,442		2,939		4,502	5,102	.....
GRAND TOTAL ...		6,748		6,748		5,123		5,005	6,102	

* Larger expenditure for printing forms and planting trees on the sides of the new pilgrim road.

For 1885-

EXCLUDED

PUBLIC WORKS FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Wahabee.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		3,124		3,124		71,732		5,032	72,124	
Collection from Wahabee estates	22		22				4,256			492
Interest on Government securities	*2,840		.....				.....			1,888
Miscellaneous	.....		68,000				64,800			.....
Contributions	.....		.....				.....			.....
Total ...	.....	2,862	.....	68,022			.....	69,056	3,000	2,380
GRAND TOTAL ...		5,986		71,146		71,732		74,088	75,124	

* Interest on Government promissory notes of Rs. 71,000 at 4 per cent. bought in July 1884.

MISCELLANEOUS FUNDS.

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		621		621		8,907		4,907	121	
Interest on Government securities	790		392		790		790			... ..
Rent	2,200		2,200		2,200		1,400			.....
Government contribution ...	20,000		20,000		20,000		20,000			13,333
Subscriptions and donations	*.....		.....		1,500		300			100
Entrance receipts	8,400		8,400		11,000		13,073			5,538
Sale of securities	.....		.....		.....		.....			.....
Miscellaneous	(*a*)2,510		2,510		3,010		11,028			3,854
Total ...		33,900		33,502		38,500		47,401	33,500	22,825
GRAND TOTAL ...		34,521		34,123		47,407		52,398	33,621	

* Nothing estimated, as receipts from this source have gradually fallen off and cannot be considered as a certain source of income.

(*a*) Decrease on account of no rod fishing as all fishes have been lately sold.

Burial Board (under Act V (B.C.) of 1881.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		2,117		2,117		1,132		1,131	2,117	
Fees for masonry graves ...	*2,500		2,500		2,500					
Miscellaneous	624		624		660		11,884			12,597
Contribution from Government	7,944		3,327		4,598					
Total ...		11,068		6,451		7,758		11,884	14,000	12,597
GRAND TOTAL ...		13,185		8,568		8,890		13,015	16,117	

* Estimated by the Chairman of the Burial Board Fund.

86.

Local Funds.

Expenditure.	Local estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Regular estimate, 1884-85.	Actuals of eight months, 1884-85.
Wahabee.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....		.....		.....		22			38
Government revenue of the Wahabee estates	.....		.....		.....		1,942			.....
Purchase of Government securities	.....		.....		.....		.....			72,000
Public works	.....		.....		.....		.....			.....
Road and Public Works cesses	.....		.....		.....		.....			.....
Refund of the advance made from Provincial Funds ...	.....		.....	29,872	29,872		.....			.....
Total ...	.....	.....	.....	.....	.....	29,872	.....	1,964	72,000	72,038
Closing balance ...		5,986		41,274		41,860		72,124	3,124	
Grand Total ...		5,986		71,146		71,732		74,088	75,124	

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	160		160		.....		230			270*
European and Native establishment	9,000		9,000		9,400		8,301			5,743
Feed of animals	10,000		10,000		10,500		11,069			5,256
Purchase of animals	2,000		2,000		3,000		11,708			1,041
Contingencies and miscellaneous	3,330		3,330		3,700		4,462			2,001
Dairy farm	† 2,000		1,883		.....		.....			.....
Public Works.										
Petty construction and repairs...	3,400		3,400		5,000		3,706			1,295
Public works	4,000		4,000		6,500		11,129			4,930
Tools and plant	350		350		400		1,672			504
Total ...		34,240		34,123		38,500		52,277	33,000	21,040
Closing balance ...		281		.....		8,907		121	621	
Grand Total ...		34,521		34,123		47,407		52,398	33,621	

*Estimated; *vide* Bengal Government order No. 899, dated 31st March 1881.
†Established under orders of Government set forth under the original prospectus of the Gardens.

Burial Board under Act V (B.C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment and contingencies	6,568		6,568		6,340					
Public Works.							10,898			10,753
Repairs to walks and graves	*2,000		2,000		2,550					
New drains and gravelling ...	.....				.....		.....			
Filling tank	2,500									
Total ...		11,068		8,568		8,890		10,898	14,000	10,753
Closing balance ...		2,117		.....		.....		2,117	2,117	
Grand Total ...		13,185		8,568		8,890		13,015	16,117	

* Estimated by the Chairman of the Burial Board Fund.

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For 1885-

EXCLUDED

MISCELLANEOUS FUNDS.

RECEIPTS.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Mohsin Endowments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		—27,963		—27,963		—20,730		7,269	—27,963	
Receipts from Syedpore estate	60,000		60,000		60,000		60,000			40,000
Interest on fixed investment } Ditto ditto on variable investment ... ... }	47,470		47,470		47,470		42,424			41,301
							4,928			4,928
Madrissa fees	3,832		3,832		3,579		1,754			774
Miscellaneous receipts ...	410		410		410		1,113			.....
Contributions	360		360		360		.....			.....
Grants from Government ...	....	.....	20,000	.....	.....	.....	.....	.....	.....	.....
Total ...		1,12,072		1,32,072		1,11,819		1,10,219	1,10,000	87,003
GRAND TOTAL ...		84,109		1,04,109		91,089		1,17,488	82,037	

CANTONMENT FUNDS.

RECEIPTS.	BUDGET ESTIMATE, 1885-86.		SANCTIONED ESTIMATE, 1885-86.		SANCTIONED ESTIMATE, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
	Quarter-Master General's estimate.	Cuttack Cantonment.	Quarter-Master General's estimate.	Cuttack Cantonment.	Quarter-Master General's estimate.	Cuttack Cantonment.				
Cantonments Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	23,440		23,440		16,934			11,934	32,440	
I. Chowkidari tax ...	15,050	2,500	15,050	2,500	15,606	2,500				
II. Octroi	.....	.....	.....	.....	.....	.....				
III. Cattle-pounds ...	1,895	360	1,895	360	1,803	360				
IV. Fines and penalties ...	1,850	50	1,850	50	1,956	50				
V. Sale of grass, fruit-trees and wood, &c.	8,768	500	8,768	500	} 7,834	500				
VI. Sale proceeds of manure, litter, &c. ...	.....	.....	.....	.....						
VII. Proceeds from cultivation of cantonment lands ...	2,504	.....	2,504	.....	3,649	.....				
VIII. Latrine and urinal fees	2,160	400	2,160	400	2,220	.....				
IX. Licenses for slaughter-houses, markets, &c.	5,300	480	5,300	480	5,030	270	} 84,183			31,017
X. Grants-in-aid from local funds ...	.....	.....	.....	.....	.....	.....				
XI. Hackney carriage licenses	1,435	460	1,435	460	1,437	200				
XII. Subscriptions for watering roads ...	310	.....	310	.....	.....	.....				
XIII. Miscellaneous ...	629	255	629	255	113	455				
Total receipts from local sources										
Grants-in-aid from Military Department, viz—										
For conservancy	2,436	.....	2,436	.....	2,586	540				
" lock-hospitals	540	.....	540	.....	552	.....				
Grant from Bengal Government for Sudder Bazar ...	468	.....	468	.....	.....	.....				
	43,345	5,005	43,345	5,005	42,786	4,875				
Total ...	48,350		48,350		47,661			84,183	48,000	31,017
GRAND TOTAL ...	71,790		71,790		64,595			96,117	80,440	

The local estimates as passed by the Quartermaster General of the Army.

86.

Local Funds.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	693		693		693		1,276			.....
Moulvis in schools	(a)4,290		4,290		4,410		4,827			3,161
Madrissas	(b)30,421		30,421		34,370		32,642			18,138
Scholarships	18,954		18,954		20,010		20,294			7,291
Charitable dispensary ...	8,594		8,594		8,594		8,362			5,889
Pensions	188		188		188		186			130
Establishment of local agents, &c.	(c)783		783		813		684			475
Purchase of land and house for hospital	(d)5,500		5,500		.....		.....			.....
Law charges	(e).....		.....		450		.....			.....
Allowance to medical officers for attending Madrissa ...	600		600		600		569			.....
Religious endowment (three-ninths share)	20,103		20,103		20,163		20,000			13,333
Emambara establishment ...	9,453		9,453		9,453		9,453			6,302
Matwali's share (one-ninth)	6,701		6,701		6,701		6,667			4,445
Purchase of securities ...	.....		.....		.....		.....			.....
Miscellaneous										
Petty construction and repairs	(f)554		554		178		8			.....
	(g)521		521		.....		.....			.....
Grant to Sylhet Madrissa ...	800		800		800		48			.....
Ditto Jessore Mahomedan Hostel	(j)1,500		1,500		.....		.....			.....
Public works	(h).....		.....		.....		40,435			.....
Total ...		1,09,655		1,09,655		1,07,363		1,45,451	1,10,000	59,164
Closing balance ...		—25,546		—5,546		—16,274		—27,963	—27,963	
Grand Total ...		84,109		1,04,109		91,089		1,17,488	82,037	

(a). Estimate of the Director of Public Instruction.
(b). Including the reconstituted Rajshahye Madrissa sanctioned in Government No. 968T—G, dated 1st July 1884, and No. 1397T—G, dated 4th August 1884, and as contributions for Calcutta Madrissa are to be met from Provincial revenues (*vide* Government order No. 968T—G, dated 1st July 1884).
(c). No provision for purchase of furniture required in 1885-86.
(d). Postponed during 1884-85; *vide* Bengal Government order No. 1261T—G, dated 23rd July 1884.
(e). Omitted at the instance of the Local Agents, Hooghly.
(f). Increase on account of municipal taxes of Madrissa, and to meet the cost for the execution of the deed of conveyance, &c., for the transfer of the land and building of the hospital.
(g). Estimated by Director of Public Instruction; *vide* Government No. 367, dated 17th November 1884.
(h). Nothing estimated by the Public Works Department.
(j). Estimated by Director of Public Instruction *vide*; Government No. 367, dated 17th November 1884, and on account of two-thirds fees on account of Mahomedan boys.

Expenditure.	Budget estimate, 1885-86.		Sanctioned estimate, 1885-86.		Sanctioned estimate, 1884-85.		Actuals, 1883-84.		Revised estimate, 1884-85.	Actuals of eight months, 1884-85.
	Quarter-Master General's estimate.	Cuttack Cantonment.	Quarter-Master General's estimate.	Cuttack Cantonment.	Quarter-Master General's estimate.	Cuttack-Cantonment.				
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds	.....	100		100	.....	400				
Establishment	3,792	720	3,792	720	4,596	720				
Stationery	405	300	405	300	357	120				
Contingencies	216	55	216	55	278	55				
2.—Police—										
Establishment	.....	.....	.....	.....	.....	.....				
Contingencies	.....	.....	.....	.....	.....	.....				
3.—Conservancy—										
Establishment	12,838	1,155	12,838	1,155	14,730	1,143				
Contingencies	3,018	764	3,018	764	2,317	674				
4.—Lock Hospital—										
Establishment	4,572	.....	4,572	.....	4,692	.....				
Contingencies	2,020	.....	2,020	.....	2,416	.....				
5.—Vaccination and Dispensaries—										
Establishment	912	270	912	270	768	170				
Contingencies	351	.....	351	.....	226	.....				
6.—Public garden and tree tending—										
Establishment	480	114	480	114	408	114				
Contingencies	130	35	130	35	490	20				
7.—Cemeteries	.....	.....	.....	.....	.....	.....		63,677		39,221
8.—Road watering	2,076	308	2,076	308	1,560	308				
9.—Public Works—										
Construction of buildings, roads, latrines, &c.	1,850	.....	1,850	.....	885	775				
And maintenance of buildings, roads, latrines, &c.	6,960	300	6,960	300	10,085	.....				
10.—Miscellaneous—										
Establishment	895	1,410	895	1,410	60	1,410				
Contingencies including the lump sum provided under paragraph 28, Chapter II, Cantonment Regulations	2,975	175	2,975	175	14,513	227				
Percentage for treasury establishments ...	435		435	57	380	61				
Transfer from Barrackpore to Peshawar Cantonment Fund ...	.....	.....	5,000	.....	.....	.....				
Total ...	43,905	5,763	48,905	5,763	58,761	6,197			57,000	39,221
	49,668		54,668		64,958			63,677		
Closing balance ...	22,122		17,122		—363			32,440	23,440	
Grand Total ...	71,790		71,790		64,595			96,117	80,440	

The local estimates as passed by the Quartermaster-General of the Army.

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Abstract Budget Estimates of Receipts and Disbursements of the Excluded Local Funds for the year 1885-86.

Names of Funds.	Receipts.				Disbursements.			
	Budget Estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals of 1883-84.	Revised estimate, 1884-85.	Budget estimate, 1885-86.	Sanctioned estimate, 1884-85.	Actuals of 1883-84.	Revised estimate, 1884-85.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,12,371	1,77,624	1,42,909	3,90,203	.....	.....	.....	.....
Police Funds.								
Railway Police Clothing	2,300	5,500	5,553	3,000	2,000	5,600	4,515	2,000
Marine Funds.								
Hospital Port Dues	82,500	82,000	82,702	79,000	64,575	64,325	60,476	63,000
Balasore Port	7,700	15,550	8,775	15,500	7,729	7,673	9,998	7,600
Cuttack and Pooree Ports	16,350	13,200	16,252	16,000	9,190	9,274	11,100	10,500
Chittagong Port	50,200	75,500	81,341	80,000	1,25,000	50,000	82,867	80,000
Total ...	1,86,750	1,86,250	1,90,130	1,90,500	2,06,494	1,31,272	1,64,441	1,61,100
Education Funds.								
Hindu College	5,226	4,404	4,415	5,200	4,916	3,256	3,205	24,500
Doorga Churn Laha's Scholarship	3,012	3,012	3,004	3,000	3,037	3,037	2,854	3,000
Jagorea Estate	1,452	1,453	1,027	1,400	1,272	1,272	1,427	1,300
Vizianagram Scholarship								
Behary Lall Mookerjee's Endowment	1,800	1,800	.....	3,600	1,818	1,818	1,181	1,200
Prasonno Nath Roy	6,280	6,280	7,029	6,300	6,040	6,040	8,871	6,000
Mirza Mahomed Hossein's Endowment	9,156	8,196	7,510	7,500	7,743	6,463	6,759	6,500
Prince of Wales' Reception... ...	1,233	1,183	2,538	1,400	1,169	1,072	2,538	1,300
Bruce Legacy	.....	.....	7,819	3,983	.....	.....	14,344	8,000
	24,308	14,200	2,41,396	14,296	24,300	14,200	13,001	2,45,028
Total ...	52,767	40,527	2,77,738	46,609	50,325	37,173	54,270	2 97,428
Medical and Charitable Funds.								
Pilgrims' Lodging-house	24,263	24,033	17,569	23,000	26,014	31,400	26,719	24,000
Prince Golam Mahomed's Trust ...	16,975	16,975	17,926	18,000	16,968	16,968	15,977	16,000
Bengal Charitable Relief	.....	.....	1,325	24,427	.....	.....	45,028	.....
Chinsurah Poor	1,560	1,560	1,813	1,760	1,560	1,560	1,765	1,760
Balasore Pilgrims' Hospital ...	1,100	1,109	1,113	1,000	759	783	879	1,800
Choonl Lall Seal's Dispensary ...	2,000	2,000	2,000	2,000	2,062	2,130	2,028	2,000
Unnochutter Fund	5,732	5,732	2,215	5,700	5,862	5,862	1,050	4,900
Mitford Hospital	.....	.....	14,474	.....	.....	.....	17,574	.....
Total ...	51,630	51,409	58,435	75,887	53,225	58,703	1,11,620	50,460
Public Works Funds.								
Darjeeling Improvement	16,681	16,703	80,722	15,000	16,925	18,210	30,023	21,000
Wahabee Fund	2,862	.....	69,056	3,000	.....	29,872	1,964	72,000
Juggernath Road	1,646	2,050	2,432	1,000	2,306	2,184	503	1,000
Total ...	21,189	18,813	1,02,210	19,600	19,231	50,266	32,490	94,000
Miscellaneous Funds.								
Zoological Gardens	33,900	38,500	47,401	33,500	34,240	38,500	52,277	33,000
Burial Board	11,068	7,758	11,884	14,000	11,068	8,890	10,898	14,000
Moslim Endowment	1,12,072	.....	1,10,219	1,10,000	1,09,655	1,07,363	1,45,451	1,10,000
Total ...	1,57,040	1,58,077	1,69,504	1,57,500	1,54,963	1,54,753	2,08,626	1,57,000
Cantonment Funds	48,350	47,661	84,183	48,000	49,868	64,958	63,677	57,000
Total ...	5,20,035	5,08,237	8,86,843	5,41,156	5,35,906	5,02,125	6,30,039	6,18,988
Closing Balance ...	.....	.....	.....	.....	96,500	1,83,736	3,90,203	1,12,371
Grand Total ...	6,32,406	6,85,861	10,29,842	9,31,359	6,32,406	6,85,861	10,29,842	9,31,359

C. E. G.—Reg. No. 466C—168—2-6-85.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 20TH MAY 1885.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2299C, dated the 21st February 1885, submitting the estimates of receipts and expenditure of the Excluded Local Funds for 1885-86.

Read also—

A letter from the Accountant-General, No. 49C, dated the 11th April 1885, submitting the estimates of receipts and expenditure of the Khondmal Road and School Funds for 1885-86.

The Accountant-General has submitted the estimates of receipts and expenditure of what are called the Excluded Local Funds. These funds are grouped together under seven heads, viz.—

(1) Police Funds.
(2) Marine Funds.
(3) Educational Funds.
(4) Medical and Charitable Funds.
(5) Public Works Funds.
(6) Miscellaneous Funds.
(7) Cantonment Funds.

2. *Police Funds.*—The only fund included under this head is the Railway Police Clothing Fund. The Railway Force having been reduced from 582 officers and men to 236, the receipts of the fund, including the grants for great-coats, have been estimated at Rs. 2,300, against Rs. 5,500 for 1884-85. The estimate of expenditure has also been reduced from Rs. 5,000 for 1884-85 to Rs. 2,000 for 1885-86. The fund is expected to close the current year with a credit balance of Rs. 3,653. The Accountant-General's figures will stand.

3. The *Marine Funds* consist of the "Hospital Port Dues Fund," "Balasore Port Fund," "Cuttack and Pooree Port Fund," and "Chittagong Port Fund."

The receipts of the Hospital Port Dues Fund are estimated at Rs. 82,500 against Rs. 82,000 for 1884-85, and the disbursements at Rs. 64,575 against Rs. 64,325 for the past year. The fund, which probably opened the current year with a credit balance of Rs. 59,992, is expected to close the year with an increased balance of Rs. 77,917. The question is under consideration whether it would not be advisable to reduce or abolish the Hospital Port Dues, and to meet the charges for the treatment of sick seamen, either wholly or partially, from the funds of the Port Commissioners. Pending the decision of the question, the estimates as framed by the Accountant-General are accepted.

The receipts of the Balasore Port Fund in 1883-84, exclusive of Government grants, were Rs. 2,775, and the payments were Rs. 9,998. The Commissioner of Orissa has represented the necessity of increasing the present rate of port dues from 6 annas on every 100 maunds to 4 annas a ton. The port dues for 1885-86 have been estimated at the increased rate, and the estimate amounts to Rs. 7,150 against Rs. 3,200 for 1884-85. The question raised by the Commissioner has not yet been settled, objections having been raised to increasing the rate of port dues to more than double at one step. For the present the estimate must proceed on the assumption that the port dues will be levied at the old rate. The Accountant-General's estimates of receipts in other respects are accepted. The total receipts for the year will therefore amount to Rs. 3,700. The fund will probably have

opened with a deficit of Rs. 2,096, so that the amount available for expenditure is Rs. 1,604. The total expenditure for the current year is estimated at Rs. 7,729. The fund will thus close the year with a deficit of Rs. 6,125. The Lieutenant-Governor sanctions from Provincial funds a grant of Rs. 6,500 to cover this deficit.

The Cuttack and Pooree Port Fund will probably have closed the year 1884-85 with a credit balance of Rs. 9,791. The receipts and expenditure for 1885-86 are estimated at Rs. 16,350 and Rs. 9,190, respectively, against Rs. 13,200 and Rs. 9,274 for 1884-85. The fund is expected to close the current year with a credit balance of Rs. 16,951. The Accountant-General's figures will stand.

The receipts of the Chittagong Port Fund are estimated at Rs. 80,200 against Rs. 75,500 for the current year. The Accountant-General's estimate is accepted with reference to the actuals of 1883-84, which amounted to Rs. 81,341. The total expenditure is estimated at Rs. 1,25,000. The estimate includes the following provisions for public works:—

	Rs.
Residence for the Port Officer at Chittagong	37,700
Reservoir at the Sudder ghât to supply the shipping with pure drinking water	8,800
Corrugated iron godown at Chittagong	4,000
A new dioptric light at Kutubdia	6,000
Minor works	500
Repairs	6,500
Establishment and tools	15,550
Total ..	79,050

It has been decided that the construction of a house for the Port Officer shall stand over for the present. The provision of Rs. 37,700 will, therefore, be struck out of the budget. A sum of Rs. 8,775 was sanctioned in 1884-85 for laying down pipes for the supply of pure drinking water to the shipping in the Port of Chittagong. Out of this amount, Rs. 750 only have been spent during the year, and the balance, Rs. 8,025, will be provided in this budget for the completion of the work in addition to Rs. 2,086 required on account of establishment, tools and plant. The other works and repairs have already had the sanction of the Government, and the provision made in the budget will stand, except that the entry of Rs. 4,000, for constructing a corrugated iron godown, will be reduced to Rs. 3,500, that being the sanctioned estimate for the works. The Accountant-General has made no provision for the fee to be paid for inspecting the Port steam-launch, nor for the allowance of the Health Officer of the Port. A sum of Rs. 1,300 (100 + 1,200) will be provided to meet these charges. The total expenditure will thus amount to Rs. 98,211, or in round numbers Rs. 98,000, and the fund will close with a deficit balance of Rs. 13,816. The fund has, however, Rs. 20,200 invested in Government securities. The Accountant-General has already been instructed to dispose of the securities and place the fund in a state of solvency.

4. The receipts and expenditure of the Educational funds as estimated by the Accountant-General for 1885-86, are as follows:—

	Receipts. Rs.	Expenditure. Rs.
Hindu College	5,226	4,946
Durga Churn Laha's Scholarship	3,012	3,037
Mozufferpore School, now Jageriah Estate ..	1,452	1,272
Vizianagram Scholarship	1,800	1,818
Prosunno Nath Roy	9,456	7,743
Mirza Mohammed Hossain's Endowment ..	1,233	1,169
Khondmal School	....	....
Behary Lall Mookerjee's Endowment ..	6,280	6,040
Bruce Legacy Fund	24,308	24,300
Total ..	52,767	50,325

Out of the accumulated savings of the Hindu College Fund, a sum of Rs. 20,000 has been invested in Government securities, and the total investments of the

fund now amount to Rs. 1,30,600. The interest from the securities will amount to Rs. 5,226, against Rs. 4,404, the sanctioned estimate for 1884-85. Four additional scholarships, at a monthly cost of Rs. 140, have been sanctioned under orders of the General Department. The total expenditure, including the percentage payable to Government for offices of accounts and control, amounts to Rs. 4,946, against Rs. 3,266 for 1884-85. The Accountant-General's figures are accepted.

The investment of the Durga Churn Laha Scholarship Fund, consisting of municipal debentures for Rs. 50,000, at 6 per cent., has been converted, in accordance with the orders of the Government of India, No. 1, dated the 2nd January 1884, into 4 per cent. Government securities. The income of the fund has thus been reduced by Rs. 1,000, and the reduction will, in accordance with Government order No. 1785, dated the 9th April 1868, have to be made good by a contribution from Provincial revenues. A sum of Rs. 1,000 has accordingly been entered on this account. The total expenditure amounts to Rs. 3,037. The Accountant-General's estimates are accepted.

The total expenditure of the Prosunno Nath Roy Fund has been estimated at Rs. 7,743 against Rs. 6,468, the sanctioned grant for 1884-85. The increase is due to an additional teacher being appointed, as also on account of the Beauleah Dispensary requiring thorough repairs. The schooling-fees have been increased by Rs. 300, and the total receipts of the fund, including the Government grant-in-aid of Rs. 960 to the Digaputia School, are estimated at Rs. 9,456. The estimates will stand.

The receipts of the Mirza Mohammed Hossein's Endowment have been estimated at Rs. 1,233, and the expenditure at Rs. 1,169. The estimate of expenditure provides Rs. 109 for the repayment of Government loan sanctioned in Government order No. 192, dated the 12th May 1883. The Accountant-General's figures will stand.

The Khondmal School Fund has been opened under orders of the Government of India, Finance and Commerce Department, No. 1102, dated 23rd February 1884. The assets of the fund consist of fees on grog-shops. The Accountant-General, in a supplementary estimate, shows that the receipts during 1885-86 may amount to Rs. 4,000, and the expenditure to Rs. 4,046. The fund is expected to close the year with a small deficit of Rs. 46. The estimate is accepted.

The receipts of the Bruce Legacy Fund represent the interest on the securities belonging to the fund, and the expenditure, simply the investment of those receipts in Government papers. There is no current expenditure from this fund, as the appropriation of the money and of the income from it has not yet been determined. The Accountant-General's figures will stand. The Accountant-General's estimates of the rest of the Educational funds are accepted.

5. *Medical and Charitable Funds.*—Of the funds included under this category, the Bengal Charitable Relief Fund has been closed, and the Mitford Hospital Fund transferred to the Dacca Municipality. The Pilgrim Lodging-house Act is now in force in Pooree, Gya, Deoghur, Uluberia, Dantoon, Gurbetta, and Ranigunge. The separate estimates submitted for each of these places have already been sanctioned by Government, and they have been adopted by the Accountant-General, except that the percentage for treasury establishments payable to Government has been increased from Rs. 125 to Rs. 165. The Accountant-General's figures are accepted. The receipts of the Prince Golam Mahomed Trust are estimated at Rs. 16,975, and the payments at Rs. 16,968. The fund is expected to close with a credit balance of Rs. 11,308. The estimate is passed. The estimates of the remaining funds under this head are also accepted.

6. The Public Works Funds are—

(1) Khondmal Road Fund.	(3) Juggernath Road Fund.
(2) Darjeeling Improvement Fund.	(4) Wahabee Fund.

The Khond Mehal Road Fund has been opened under orders of the Government of India, Department of Finance and Commerce, No. 1102, dated the 23rd February 1884. It is made up of collections of a plough-tax supplemented by a contribution of equal amount from Government. The supplementary estimate submitted by the Accountant-General shows that the

receipts, including the Government contribution, may amount to Rs. 4,087, and the expenditure to Rs. 4,151, showing a deficit of Rs. 64 only. The estimates are accepted.

The total receipts of the Darjeeling Improvement Fund have been estimated at Rs. 16,681 against Rs. 16,763, the estimate for 1884-85. The decrease is due to a portion of the rents for 1885-86 having been collected in advance in 1884-85. The Accountant-General's figure will stand. The total expenditure has been estimated at Rs. 16,925 against Rs. 18,210, the grant for 1884-85. A provision of Rs. 638 has been made for hât establishment and contingencies against Rs. 554 for 1884-85. But in Government order No. 391T—F, dated the 27th April 1885, an establishment, costing Rs. 62 a month, or Rs. 744 a year, has been sanctioned. This amount, plus Rs. 50 for contingencies, or Rs. 794 in all, will be entered in the estimate. The Government order quoted above also sanctioned a proposal to employ a chowdhri at each of the bazars in the Terai, to place the sweepers under his control, and to remunerate him by a commission of 2 per cent. on the annual rent collections of the bazars. These rents are estimated at Rs. 2,400, and 2 per cent. on this amount, or Rs. 48 will be provided for "Remuneration to chowdhries." A provision of Rs. 4,276 has been made for public works, viz., for the repairs of some bungalows and the construction of a new one at Rambick. As it is necessary that some working balance should be kept at credit of the fund, the construction of the new building should be postponed for the present. The provision for public works will be reduced to Rs. 2,000. The estimates in other respects are accepted. The fund will close with a credit balance of Rs. 2,643.

The receipts of the Juggernath Road Fund have been estimated at Rs. 1,646 against Rs. 2,050 for 1884-85, and the total expenditure at Rs. 2,306 against Rs. 2,134 for last year. The variations in the estimates have been explained by the Accountant-General, and will stand. The fund will have a credit balance of Rs. 4,442 at the end of the year.

The total amount at credit of the Wahabee Fund at the end of 1883-84 was Rs. 72,124. Out of this amount, Rs. 71,000 was invested in 1884-85 in 4 per cent. Government securities. The Accountant General estimates the interest from these securities at Rs. 2,840, and other receipts at Rs. 22. He has, on more than one occasion, been informed that the fund owes a sum of Rs. 29,872, which was advanced from Provincial funds for the construction of the road from Maroofgunge Bazar road to the Patna railway station, and that this should be the first charge on the assets of the fund. If the advance has not already been refunded, he should take steps for the immediate disposal of the securities, and credit a sum of Rs. 29,872 in the Provincial account of the current year. The remainder of the sale proceeds should be kept at the credit of the fund till the question of its final disposal is settled. There will be no receipts from interest, and no expenditure during 1885-86.

7. The receipts of the Zoological Garden Fund have been estimated at Rs. 33,900, against Rs. 38,500 for 1884-85. No provision has been made for subscriptions and donations, and the entrance receipts have been estimated at Rs. 8,400 against Rs. 11,000 for the last year. The Accountant-General's estimate is accepted, except that the interest on Government securities will be reduced from Rs. 790 to Rs. 392, as the Committee have already been authorized to dispose of Rs. 10,000 worth of Government securities out of Rs. 19,800 belonging to the fund, in order to enable them to execute some important and necessary improvements. The total receipts of the fund will thus amount to Rs. 33,502. The fund will probably have opened the year with a balance of Rs. 621, so that the amount available for expenditure will be Rs. 34,123. The Accountant-General's estimate of expenditure will accordingly be reduced from Rs. 34,240 to Rs. 34,123.

8. The receipts of the Burial Board Fund are estimated at Rs. 3,124, and the expenditure, including a provision of Rs. 4,500 for public works, at Rs. 11,068. The Imperial grant for cemetery charges is Rs. 8,000, and the Board were requested to keep their expenditure within this grant. The charges on account of establishment and contingencies amount to Rs. 6,568. The provision for public works will be reduced to Rs. 2,000. The total expenditure will amount to Rs. 8,568. The fund will probably have opened the year with a credit balance of Rs. 2,117, and a grant-in-aid of Rs. 3,327 will be made from Provincial revenues to cover the excess expenditure.

9. The receipts of the Mohsin Endowment Fund are estimated at Rs. 1,12,072, and the total expenditure at Rs. 1,09,655, showing a surplus of Rs. 2,417. The fund, however, will probably have closed the year 1884-85 with a debit balance of Rs. 27,963, so that, instead of a surplus, the fund will close the current year with a deficit balance of Rs. 25,546. This deficit will be covered to a considerable extent by the repayment to be made during the current year from Provincial revenues on account of the expenditure incurred by the Mohsin Fund for the Rajshahye Madrassa building. It is also anticipated that the final apportionment of the surplus balance at credit of the Syudpore Trust Estate, which is under the consideration of the General Department, will place the fund in a solvent state. The estimates of the Accountant-General have been fully explained, and will stand.

10. The Cantonment funds will probably have closed the year 1884-85 with a credit balance of Rs. 23,440. The receipts for 1885-86 are estimated at Rs. 48,350, and the total expenditure at Rs. 49,668. The estimates will stand except that provision should be made for the transfer of Rs. 5,000 from the balance of the Barrackpore Cantonment Fund to the Peshwar Cantonment Fund sanctioned in Government order No. 598T—F, dated the 5th May 1885.

11. In accordance with the foregoing remarks, the estimate of receipts and expenditure of the Excluded Local Funds will stand as follows:—

	Receipts, 1885-86.	Expenditure, 1885-86.
	Rs.	Rs.
1. Police Funds—		
Railway Police Clothing	2,300	2,000
2. Marine Funds—		
Hospital Port Dues	82,500	64,575
Balasore Port	10,200	7,729
Cuttack and Pooree	16,350	9,190
Chittagong Port	80,200	98,000
Total ..	1,89,250	1,79,494
3. Education Funds—		
Hindu College	5,226	4,946
Doorga Churn Laha's Scholarship ..	3,012	3,037
Jageriah Estate	1,452	1,272
Vizianagram Scholarship	1,800	1,818
Prossunno Nath Roy	9,456	7,743
Mirza Mohammed Hossein's Endowment ..	1,233	1,169
Khondmal School Fund	4,000	4,046
Behary Lall Mookerjee's Endowment ..	6,280	6,040
Bruce Legacy Fund	24,308	24,300
Total ..	56,767	54,371
4. Medical and Charitable Funds—		
Pilgrims' Lodging-house Fund ..	24,263	26,014
Balasore Pilgrim Hospital	1,109	759
Prince Golam Mahomed's Trust ..	16,976	16,968
Chinsura Poor Fund	1,560	1,560
Choonee Lal Seal's Dispensary ..	2,000	2,062
Unnochutter	5,732	5,862
Total ..	51,640	53,225
5. Public Works Funds—		
Khondmal Road Fund	4,087	4,151
Darjeeling Improvement Fund ..	16,681	15,129
Juggernath Road Fund	1,646	2,306
Wahabee Fund	68,022	29,872
Total ..	90,436	51,458
Carried over ..	3,90,393	3,40,548

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	Receipts, 1885-86.	Expenditure, 1885-86.
	Rs.	Rs.
Brought forward ..	3,90,393	3,40,548
6. Miscellaneous Funds—		
Zoological Garden Fund .. .	33,502	34,123
Burial Board Fund	6,451	8,568
Mohsin Endowment	1,32,072	1,09,655
Total ..	1,72,025	1,52,346
7. Cantonment Funds	48,350	54,668
GRAND TOTAL ..	6,10,768	5,47,562

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, and to the General, Municipal, Judicial, Political, and Public Works Departments for information.

Ordered also that extract paragraph 6 from the Resolution, regarding the Darjeeling Improvement Fund, with a copy of the estimate, be forwarded to the Commissioner of Rajshahye for information; that extract paragraph 4 with a copy of the estimate, be forwarded to the Director of Public Instruction, for information; that extract paragraph 7, regarding the Zoological Garden Fund, together with a copy of the estimate, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information; and that extract paragraph 10, regarding the estimate of the Cantonment Fund, be forwarded to the Quartermaster-General in India, and the Officer Commanding Cuttack, for information.

By order of the Lieutenant-Governor of Bengal,

J. WARE EDGAR,

Offg. Secretary to the Government of Bengal.

No. 853T—F.

COPY of the Resolution, with a copy of the estimate, forwarded to the Accountant-General for information.

No. 854T—F.

EXTRACT paragraph 6 from the Resolution, regarding the Darjeeling Improvement Fund, with a copy of the estimate, forwarded to the Commissioner of the Rajshahye Division for information.

No. 855T—F.

EXTRACT paragraph 4 from the Resolution, with a copy of the estimate, forwarded to the Director of Public Instruction for information.

No. 856T—F.

EXTRACT paragraph 7 from the Resolution, regarding the Zoological Garden Fund, with a copy of the estimate, forwarded to the Honorary Secretary to the Zoological Garden Committee for information.

No. 857T—F.

EXTRACT paragraph 10, together with a copy of the estimate, forwarded to the Quartermaster-General in India for information.

No. 858T—F.

EXTRACT paragraph 10, together with a copy of the estimate, forwarded to the Officer Commanding Cuttack for information.

No. 859T—F.

EXTRACT paragraphs 4 and 6 from the Resolution, regarding the Khondmal School Fund and Khondmal Road Fund, with a copy of the estimate, forwarded to the Superintendent of the Tributary Mehals, Cuttack, for information.

Nos. 860-65T—F.

COPY of the Resolution, with a copy of the estimate, forwarded to the General, Judicial, Political, Revenue, Municipal, and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Offg. Under-Secretary to the Govt. of Bengal.

DARJEELING,
The 20th May 1885.

W. LeB.—Reg. No. 298T—21-5-85.

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PART IV.

Summary of Financial Statement, 1885-86.

THE Financial Statement for the year 1885-86 is published in the *Gazette* in the form of a Minute by Sir Auckland Colvin. The Minute commences by stating that the three years 1882-83, 1883-84, and 1884-85 have, between them, given a surplus of revenue over expenditure of about £1,378,000, and that, exceptional circumstances apart, the normal increase of revenues has been found to balance the ordinary expenditure, and has justified the abolition of the import duties and the lowering of the salt tax. On the other hand, attention has of late been drawn, even more seriously than in former years, to the consequences of a further depreciation in the value of silver. For the first time a rate of exchange no higher than 1*s.* 7*d.* has been taken, and the prospects of exchange for the future are by no means encouraging; hence, the question arises, whether the status established by the reforms above alluded to will prove sufficient in view of these, and of difficulties, which can be foreseen, connected not only with the state of the currency, but also with the measures necessary for the development and protection of the country. The Minute says—

"The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired."

The Accounts for 1883-84 show a surplus of £1,387,496. It is briefly explained that this surplus is partly due to increase of revenue over expenditure, but in considerable part to the collection of more than half a million of land revenue in 1883-84 which ordinarily would have fallen to 1884-85, and to the removal of £325,000 from the revenue accounts, under the orders of the Secretary of State, in connection with the Indus Flotilla and the Sindh, Punjab, and Delhi Railway.

The Revised Estimates for 1884-85 show a deficit of £716,200. This deficit is attributed in part to the accelerated payment of land revenue above mentioned, and in part to the fact that land revenue amounting to £343,900 which should have been ordinarily collected in 1884-85 has been suspended until the ensuing year on accouut of partial failure of the monsoon and consequent damage to the crops in the Presidencies of Bombay and Madras. For the rest the deficit on the Revised Estimates is partly due to the great falling off, during the year, in Railway receipts, especially those of the East Indian Railway, in consequence of the stagnation of the wheat trade. The East Indian Railway receipts were £418,800 less than were estimated. Customs also have fallen off by £259,500 owing to the depression in the rice trade. On the other hand, a sum of £593,600 larger than that which was estimated on account of opium expenditure, had to be provided during the current year, in consequence of the extraordinary yield of opium. Finally, there was provided from revenue during the year on account of capital expenditure on frontier railways the sum of £118,500. Attention is drawn to the fact that exchange, which had been taken at £3,538,100, is shown in the Revised Estimates at £3,252,900, or £285,200 less than the estimated figure, as the Secre-

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tary of State was enabled to supplement his bills by drawing on the resources at his disposal in England.

The Minute enters at considerable length into the course of trade during 1884-85, and illustrates the decline in the quantity and value of exports of most of the principal articles of Indian produce, especially drawing attention to the depression of the wheat and the rice trade. After furnishing figures illustrating the abnormal quantity of the opium crop in 1884-85, and calling attention to the progressive increase in the consumption of salt, in deposits in Savings Banks, and the imports of gold, it passes on to an analysis of the detailed figures of the Revised Estimates of 1884-85 and thence to the Budget Estimates of 1885-86.

The Budget Estimates of 1885-86 are as follows :—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The Minute explains that a sum of £585,000 has been allotted from revenue for capital expenditure on railways and for Harbour Defence Works, in the ensuing year, and that this sum would otherwise have formed part of the surplus of revenue over expenditure.

On the other hand, it points out that the figure of £585,000 has been omitted from the Estimates, as the drawings of the Secretary of State will be reduced this year by a sum yielding a saving of exchange to the above amount. This saving, however, is apparent only, arising from the fact that expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its true exchange value in the year's accounts.

The Minute then goes on to say that the main features of the coming year are four :—

"*First,* that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative.

"*Secondly,* that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for.

"*Thirdly,* that we have been compelled, owing to the fall in the value of silver, to take so low a rate as 1*s.* 7*d.* for our exchange.

"*Finally,* that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India."

It deals at considerable length with the four points above noticed, and then proceeds to an analysis of the detailed estimates of 1885-86.

The Railway and Customs Estimates have been framed with due regard to the present depression in trade. The number of chests of opium to be sold in 1886 will be announced hereafter. The prospects of the crop in the ground are good. The average price of Bengal opium has been taken at under R1,250 per chest. The opium reserve on the 31st December 1885 is estimated to be 18,297 chests.

The rate of exchange for 1885-86 has been taken at 1*s.* 7*d.* Provision is made for the remittance of £13,773,700 to the Secretary of State in 1885-86. The annual loan for Public Works will be raised in England, though no pledge is given.

It is stated that all expenditure connected with the expedition to Suakim, other than ordinary expenditure such as would have been borne had the troops remained in India, will be defrayed by the English Government.

The cash balance, including India and England, on March 31st, 1885, is estimated at £14,133,147, and on the 31st March 1886 at £12,900,647.

The Statement concludes its analysis of the financial situation in the following words :—

"The year commences with a surplus which is more or less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being famed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position."

The Gazette of India

EXTRAORDINARY.

Published by Authority.

CALCUTTA, TUESDAY, MARCH 17, 1885.

FINANCIAL STATEMENT for 1885-86.

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FINANCIAL STATEMENT for 1885-86.

Preliminary.

Preliminary.

1. The Financial Statement for the ensuing year will present but little of special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expenditure of about £1,378,000; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired, and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 1*s.* 7*d.*, and if we have not had to add to our estimates the corresponding sum of £440,000 as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to shew in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely

Sufficiency of revenues provided by the reforms of 1882-83 and preceding years; effect of recent circumstances on those reforms.

to disturb, more or less seriously, the calculations of those who are charged with the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been fully justified by the experience acquired since their introduction, it will possibly be questioned whether the *status* which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of our situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shews we must expect; and whether, in view of the further obligations we have undertaken, or which the fall in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

The Accounts of 1883-84.

	£
Revenue	71,727,421
Expenditure	70,339 925
Surplus	1,387,496

2. The appropriation audit report, published in the *Gazette of India* of 14th March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85, (an incident, as will be presently seen, which, however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very short crop of the year, there was a decrease of £310,600 on Expenditure. Excise Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,500 owing to short expenditure on capital account of telegraphs, and the absorp-

Large exhibited surplus partly due to collection of land revenue ordinarily falling due in 1885-86; partly to method of accounting for certain sums connected with the Sindh, Panjab, and Delhi Railway

tion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works shewed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shewn in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned, and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on account of the Indus Flotilla were removed from the debit to Revenue.

Revised Estimates, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows :—

Budget and Revised Estimates, 1884-85;

Budget Estimates.

	£
Total Revenue	70,560,400
Total Expenditure	70,241,100
Surplus	319,300

Revised Estimates.

	£
Total Revenue	69,991,200
Total Expenditure	70,707,400
Deficit	716,200

Deficit of.

4. The past year, so far as can be seen on the Revised Estimates and until its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

Effect of inclusion in 1883-84 of sums ordinarily payable in 1884-85.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year.

Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the reception of the Amir of Kabul; and we have provided for this in our Revised Estimates.

Exceptional difficulties in 1884-85.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributant towards this result. They may be grouped under the two main heads of "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884; and early in the second half of the calender year it became obvious that the export trade in wheat, which during the last two years had been continually increasing, must suffer a temporary re-action. The rice trade had begun to shew signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summed up as follows in a comparative form:—

I.—CUSTOMS.

	£
Budget Estimate	1,289,500
Revised Estimate	1,030,000
Less	259,500

II.—PRODUCTIVE RAILWAYS.

Financial effects of the loss in Customs and Railway Revenues.

	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
State Railways.	£	£	£
Net Revenue	1,454,200	1,383,300	1,571,200
Interest	1,425,500	1,409,400	1,515,300
Net Gain	28,700	—26,100	55,900
East Indian Railway.			
Net Revenue less Surplus Profits	2,797,700	2,378,900	2,723,700
Interest and Annuity	1,718,100	1,716,800	1,729,200
Net Gain	1,079,600	662,100	994,500
Eastern Bengal Railway.			
Net Revenue	230,000	260,000	317,500
Interest and Annuity	101,800	99,700	234,300
Net Gain	128,200	160,300	83,200
Guaranteed Railways.			
Net Revenue	3,613,000	3,374,000	3,360,000
Interest and Profits	3,770,260	3,717,500	3,725,400
Net Loss	157,260	343,500	365,400
Net Gain to State	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression

in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £580,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in 1885-86; but as, on the one hand, the year 1884-85 was mulcted of about £569,200, by which, as above explained, the year antecedent benefited, so, on the other, it has been obliged to resign to the succeeding year, 1885-86, the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter; but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand, it should not escape notice that exchange, which we had taken at £3,538,100, is shewn in the Revised Estimates at £3,253,900, or £285,200 less than

Further effects of suspensions of Land Revenue, and abnormal Opium expenditure.

Compensating effects of increase of revenue under other heads.

Secretary of State's drawings exceptionally small in 1884-85.

the estimated figure. The Secretary of State was enabled to supplement his bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, in a larger view, of our financial condition during the past year, of the claims which we have to meet, and of the resources which are at our disposal, this fact must be borne in mind; especially at a time when, as we shall presently see, the exchange is assuming proportions which threaten to interfere seriously with the arrangements by which we had secured our equilibrium.

Course of trade during 1884-85.

8. Passing from the financial effect of the depression in the wheat and rice trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during the year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

Growing importance to India, from a financial point of view, of its trade viewed in connection with its railway receipts. Some analysis of its trade returns necessarily forms part of this Financial Statement.

9. With the growth of its railway enterprise the Government of India is becoming more and more deeply interested in the progress of Indian trade, and it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of our revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such grave proportions, that the direct interest of this Government in the development of its export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, some analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of that year, but assisting us in forming a forecast as to what are the probabilities of the year about to ensue. I have given above a résumé of the financial effect produced by the stagnation in trade under which we are now suffering; and the figures which I am about to tabulate, and for which I am indebted to Mr. O'Conor, the Assistant Secretary in the Department of Commerce, whose excellent reports on Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about; and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year. The annexed table shows for the years 1882-83, 1883-84, and ten months of 1884-85 the quantity and value of exports of some of the principal articles of Indian merchandise.

Comparative annual tables of exports, 1882-83, 1883-84, ten months, 1884-85.

Exports of certain Indian Products by sea to other countries for the years 1882-83 and 1883-84 and for the ten months (April to January) of 1884-85.

Articles.		1882-83.		1883-84.		1884-85 (Ten months).	
		Quantity.	Value.	Quantity.	Value	Quantity.	Value.
			R		R		R
Cotton, Raw	Cwt.	6,168,278	16,04,90,174	5,979,494	14,38,37,278	4,112,165	10,81,31,383
Tea	lbs.	57,766,225	3,69,94,965	59,911,703	4,08,38,805	58,361,667	3,69,98,351
Hides and Skins	Cwt.	866,164	4,44,37,703	915,450	4,66,37,363	774,187	3,82,73,292
Jute, Raw	"	10,348,909	5,84,69,259	7,017,985	4,59,26,353	7,070,275	3,97,67,110
Jute, manufactured (gunny bags)	No.	60,737,651	1,43,15,841	63,645,984	1,25,62,589	77,475,612	1,31,89,225
Seeds	Cwt.	13,139,206	7,20,03,365	17,355,588	10,08,37,583	15,196,009	8,88,32,424
Rice	"	31,258,288	8,47,63,272	27,039,859	8,36,20,798	12,883,218	4,48,60,144
Wheat	"	14,144,407	6,06,89,341	20,956,495	8,87,75,610	13,100,578	5,27,24,349
Sugar	"	1,318,698	80,87,759	1,630,520	94,32,185	1,051,236	53,14,120

10. A second table shows, for these articles, a comparative quarterly return for so much of the same years as admits of quarterly comparison.

Exports of certain Indian Products by sea to other countries for the first three quarters of 1882-83, 1883-84, 1884-85.

Comparative quarterly returns for the first three quarters of the above years.

Articles.	Official years.	Quantity.				Value in Rupees.			
		1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.
Cotton, raw . Cwt.	1882-83	2,806,584	742,869	612,351	4,161,804	7,60,41,663	1,91,19,427	1,52,57,506	11,04,18,596
	1883-84	2,581,983	589,43	833,898	4,005,312	6,37,09,292	1,33,37,965	1,92,73,030	9,63,20,287
	1884-85	2,734,509	602,245	481,305	3,818,059	7,42,05,478	1,48,51,589	1,18,41,493	10,08,98,560
Tea . . . lbs.	1882-83	2,688,307	21,199,570	21,962,774	45,850,651	17,83,207	1,39,34,783	1,38,58,176	2,95,76,166
	1883-84	3,378,351	22,798,175	22,829,819	49,006,345	22,86,272	1,58,91,247	1,52,45,285	3,34,22,804
	1884-85	2,647,498	23,964,781	26,019,701	52,631,980	16,87,561	1,56,43,340	1,61,44,825	3,34,75,726
Hides and skins Cwt.	1882-83	200,900	199,486	212,027	612,413	1,01,66,096	1,01,04,155	1,08,85,657	3,11,55,908
	1883-84	249,727	187,618	191,036	628,381	1,23,84,266	1,03,99,213	99,03,309	3,26,86,788
	1884-85	225,751	202,922	231,763	660,436	1,10,04,699	1,06,73,211	1,13,36,346	3,30,14,256
Jute, raw . ,,	1882-83	1,048,884	1,678,649	4,167,676	6,895,209	59,69,645	99,01,146	2,35,88,059	3,94,58,850
	1883-84	1,642,411	860,630	2,589,591	5,092,632	89,45,794	47,98,724	1,81,12,547	3,18,57,065
	1884-85	637,797	1,031,415	4,638,248	6,307,460	42,99,126	58,59,194	2,52,87,318	3,54,45,638
,, manufactured (gunny bags) . No.	1882-83	12,283,744	13,217,704	15,253,697	40,755,145	28,41,434	35,95,355	38,73,711	1,03,10,500
	1883-84	13,061,938	10,187,474	22,614,313	45,863,725	24,52,553	25,13,939	39,63,053	89,29,545
	1884-85	17,288,363	19,181,128	25,530,756	62,000,247	31,66,313	37,92,344	42,29,309	1,11,87,966
Seeds . . Cwt.	1882-83	3,873,291	3,280,348	3,258,663	10,412,302	2,08,32,706	1,73,66,706	1,79,96,380	5,61,95,792
	1883-84	6,325,951	4,556,066	2,812,783	13,694,800	3,61,63,096	2,57,50,678	1,64,89,741	7,84,03,515
	1884-85	6,535,685	4,232,682	3,249,654	14,018,021	3,73,30,796	2,41,31,007	1,97,62,893	8,12,24,696
Rice . . ,,	1882-83	9,344,285	4,827,982	3,472,567	17,644,834	2,40,05,294	1,33,31,194	1,01,63,458	4,74,99,946
	1883-84	8,549,537	3,713,440	3,158,232	15,421,209	2,45,28,242	1,16,90,349	99,18,329	4,61,36,920
	1884-85	6,192,477	2,823,250	2,381,224	11,396,951	2,02,34,932	1,01,76,409	88,46,075	3,92,57,416
Wheat . . . ,,	1882-83	4,263,170	2,651,270	3,922,265	10,836,705	1,84,65,361	1,13,89,086	1,68,61,418	4,67,15,865
	1883-84	7,682,417	7,952,414	3,285,953	18,920,784	3,23,59,202	3,33,76,020	1,40,77,661	7,98,12,883
	1884-85	3,912,386	5,000,052	3,052,998	11,965,436	1,57,69,368	2,03,95,026	1,23,09,457	4,84,73,851
Sugar . . ,,	1882-83	724,480	300,952	100,082	1,125,514	46,59,513	17,62,702	6,83,816	71,06,031
	1883-84	1,092,246	335,392	117,641	1,545,279	61,43,516	20,07,864	6,77,531	88,28,911
	1884-85	627,492	380,425	39,025	1,046,942	30,84,471	19,55,585	2,35,095	52,75,151

Decline of trade indicated in above tables.

11. It will be seen that while in tea, hides, skins, jute goods (bags), and seeds, there has been improvement, on the other hand, in most of our important exports, in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651lbs., of the value of R2,95,76,166, to 52,631,980lbs., of the value of R3,34,75,726; hides and skins

from 612,413 cwt. to 660,436 cwt., and from ₹3,11,55,908 to ₹3,30,14,256; raw jute has fallen from 6,895,209 cwt. to 6,307,460 cwt., and from ₹3,94,58,850 to ₹3,54,45,638; jute bags have risen from ₹1,03,10,500, through a year of great depression, to ₹1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt., and from ₹5,61,95,792 to ₹8,12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from ₹11,04,18,596 to ₹10,08,98,560; and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from ₹4,74,99,946 to ₹3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,836,705 cwt. to 11,965,436 cwt. and from ₹4,67,15,865 to ₹4,84,73,851; sugar, finally, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from ₹71,06,031 to ₹52,75,151.

Wheat, sugar, jute, indigo.

Since January there has been some revival in wheat; but supplies are still large, and so long as the prospects of further supplies are fair, it would be, to say the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, ₹2-6-6 per maund, with a freight of 35*s.* a ton through the Canal, wheat can be landed in England at about 34*s.* per quarter, exchange being taken at 1*s.* 7*d.* London prices for Indian wheat are about 35*s.* per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices laid down, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet crops in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which had been increasing largely, fell almost to nothing, and large consignments of cane sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached the lowest price touched during the period for which the tables have been made out. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially of the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

Comparative table of prices of wheat, rates of exchange on Secretary of State's Bills, and Canal freights from Calcutta.

From the subjoined table of prices will be gathered the great fall in present prices, as compared with 1882, in wheat. The rates of exchange and the freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favourable markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when the

decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of ½*d.* in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

	Gazette average prices of wheat in London.		Rates of exchange on Secretary of State's Bills.		Freights from Calcutta (*viâ* Canal) for wheat per ton.						
	Per Qr.										
1882.	*s.*	*d.*	*s.*	*d.*	£	*s.*	*d.*		£	*s.*	*d.*
January	44	9	1	8·01	2	10	0	to	2	12	6
February	46	1	1	8·05	2	2	6	to	2	5	0
March	44	9	1	8·07	2	7	6	to	2	10	0
April	45	1	1	8·15	2	12	6	to	2	15	0
May	47	2	1	8·07	2	6	3	to	2	7	6
June	47	7	1	8·02	2	0	0	to	2	2	6
July	46	11	1	7·91	2	5	0	to	2	7	6
August	51	3	1	8·01	2	0	0	to	2	1	3
September	47	3	1	8·00	1	17	6	to	2	0	0
October	39	6	1	7·87	1	10	0	to	1	12	6
November	40	11	1	7·63	1	10	0	to	1	12	6
December	41	5	1	7·14	2	0	0	to	2	2	6
1883.											
January	40	11	1	7·26	2	5	0	to	2	7	6
February	40	4	1	7·43	2	7	6	to	2	10	0
March	41	9	1	7·57	2	8	9	to	2	12	6
April	42	0	1	7·45	2	7	6	to	2	10	0
May	42	10	1	7·38	1	17	6	to	2	0	0
June	43	5	1	7·42	1	15	0	to	1	17	6
July	42	3	1	7·44	1	13	9	to	1	15	0
August	43	3	1	7·48	1	17	6	to	2	0	0
September	43	2	1	7·56	1	10	0	to	1	12	6
October	40	2	1	7·61	1	11	3	to	1	12	6
November	40	3	1	7·48	1	10	0	to	1	11	3
December	40	0	1	7·51	1	5	0	to	1	6	3
1884.											
January	39	0	1	7·59	1	0	0	to	1	2	6
February	37	9	1	7·76	1	0	0	to	1	2	6
March	37	3	1	7·66	1	3	9	to	1	5	0
April	37	7	1	7·78	1	5	0		...		
May	37	4	1	7·85	1	6	3	to	1	7	6
June	37	0	1	7·66	1	7	6		...		
July	37	4	1	7·54	1	10	0		.		
August	37	6	1	7·52	1	5	0		...		
September	34	3	1	7·50	1	0	0	to	1	2	6
October	32	4	1	7·40	0	17	6	to	1	0	0
November	32	0	1	7·12	0	17	6	to	1	0	0
December	30	10	1	7·04	1	10	0		...		
1885.											
January	31	5	1	7·08	1	10	0	to	1	12	6
Difference per cent. in each year as compared with January 1882—											
1883	—8·57										
1884	—12·85										
1885	—29·80										

12. The following table shews the imports of wheat and wheat-meal and flour into England for the last three calendar years :—

Quantity of Wheat and Wheat-meal and Flour imported into England from Foreign countries in the calendar years 1882, 1883, and 1884.

Comparative table of imports of wheat, wheat-meal, and flour into England during 1882, 1883, 1884.

	Wheat.			Wheat-meal and Flour.			Total.		
	Quantity.			Quantity.			Quantity.		
	1882.	1883.	1884.	1882.	1883.	1884.	1882.	1883.	1884.
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	cwt.	Cwt.	Cwt.
Russia . . .	9,571,021	13,293,358	5,401,964	...	...	...	9,571,021	13,293,358	5,401,964
Germany . . .	3,083,921	2,871,095	1,090,368	1,990,403	1,928,769	1,746,514	5,074,324	4,799,864	2,836,882
France . . .	7,379	9,498	19,023	220,269	163,898	154,349	227,648	173,396	173,372
Austrian Territories .	...	...	...	1,559,621	1,736,900	1,562,379	1,559,621	1,736,900	1,562,379
Turkey . . .	526,439	1,128,074	503,926	...	...	...	526,439	1,128,074	503,926
Roumania . .	194,591	403,937	687	...	...	...	194,591	403,937	687
Egypt . . .	174,862	1,174,391	999,578	...	...	...	174,862	1,174,391	999,578
United States :—									
On the Atlantic .	20,347,230	14,259,195	14,321,320	7,777,262	11,270,918	10,340,567	42,836,885	37,336,750	32,946,697
On the Pacific .	14,712,393	11,806,637	8,284,810						
Chili . . .	1,656,361	2,310,126	1,055,964	...	...	...	1,656,361	2,310,126	1,055,964
British East Indies .	8,477,479	11,243,497	8,009,909	...	...	...	8,477,479	11,243,497	8,009,909
Australasia . .	2,475,127	2,691,614	4,897,766	...	...	...	2,475,127	2,691,614	4,897,766
British North America	2,684,828	1,798,056	1,757,406	339,305	469,460	688,925	3,024,133	2,267,516	2,446,331
Other Countries .	259,991	1,090,966	771,277	...	...	...	259,991	1,090,966	771,277
Ditto . .	...	...	...	1,141,845	723,584	610,784	1,141,845	723,584	610,784
Total . .	64,171,622	64,080,444	47,113,998	13,028,705	16,293,529	15,103,518	77,200,327	80,373,973	62,217,516

Great as the falling off has been, the Indian imports into England amounted to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the five years closing with 1884 as follows :—

Rice trade; stocks in hand.

	Tons.
December 1880	29,730
" 1881	52,800
" 1882	24,840
" 1883	54,900
" 1884	33,900

Prices of Rice in Europe; competition of Saigon; comparative figures of Saigon exports to Europe.

14. Prices have continuously fallen, and were very lately lower than at any former period, prices for Rangoon rice to arrive being quoted in London on February 7 :—

		s.	d.		s.	d.
1882	per cwt.	8	9	to	9	1½
1883	"	7	9	to	8	3
1884	"	7	3	to	7	9
1885	"	7	3	to	7	4½

The effect on rice of the excessively low price of maize, potatoes, and sugar, has been aggravated by the relations at present existing between the Governments of France and of China. Saigon rice, instead of looking for its

market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon :—

	1882-83.	1883-84.	1884-85.
	cwt.	cwt.	cwt.
1st Quarter	2,628,900	3,299,100	3,414,520
2nd "	1,405,560	2,095,600	2,579,280
3rd "	1,965,740	(Not received)	837,140
4th "	2,832,760	3,344,400	...

Competition of Siam and Japan. Prospects of improvement in rice trade.

15. Siam and Japan are also entering the European market and exporting increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of corps, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

Opium crop of 1883-84. Comparison of outturn with that of previous years.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers 15½ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers 7½ chittacks against 4 seers 1½ chittacks. The last estimate of the Behar Agency produce was 47,766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows :—

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,636
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,037

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency,

and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimates of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good, but there is no reason to suppose that the return will be equal to that of the preceding year.

Salt: progressive consumption steady but moderate.

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimates a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

Savings Banks: increase in Depositors.

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives:—

	Europeans and Eurasians.	Natives.	Total
	No.	No.	No.
31st March 1883 . . .	20,232	68,604	88,836
" *1884* . . .	20,037	71,944	91,981
.	— 195	+ 3,340	+ 3,145

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, or shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

Success of Post Office Savings Banks.

19. The Post Office Savings Bank system continues to be a marked success. At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was ₹27,96,796; by the end of March 1884 it had risen to ₹75,14,454, and now, at the end of January 1885, it stands at ₹1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,410 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors ₹4,95,277. At the close of January 1885 the number of accounts is 10,786 and the balance at the credit of depositors ₹10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

at the end of March 1884, 1,191 were Europeans or Eurasians and 5,170 natives of India. Of the total number now shewn, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

Post Office Life Insurance in experimental stage.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is ₹4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India.

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

Imports of gold and silver.

21. The net imports of gold and silver during ten months of 1884-85 and for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70.

Year.	Gold.		
	Imports.	Exports.	Net imports.
	₹	₹	₹
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,46,94,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

Years.	Silver.		
	Imports.	Exports.	Net Imports.
	₹	₹	₹
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,065	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

No improvement in Stock Notes.

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883 £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year.

Detailed notes as to difference, above £10,000, in the Budget and Revised Estimates of 1884-85.

23. I proceed now to give the customary explanations under those heads where the receipts and the expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. *Land Revenue* (*I*); Decrease, £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Mahratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. *Opium* (*II*); Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of R1,295-15-11 per chest, against R1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

Principal heads of Revenue.

26. *Salt* (*III*); Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopolv salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. *Stamps* (*IV*); Increase, £45,000. *Excise* (*V*); Increase, £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. *Provincial Rates* (*VI*); Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. *Customs* (*VII*); Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. *Registration* (*X*); Increase, £15,200. This is due to the same cause as *Stamps* and *Excise*, namely, to general prosperity throughout the country during the year, and calls for no particular remark.

31. *Mint* (*XIV*); Increase, £61,800, due to coinage of a larger quantity of silver than was anticipated, and to a gain arising out of a greater quantity of copper passing into circulation than was expected at the time the Budget was framed. *Post Office, Telegraph, and Mint.*

32. *Law and Justice* (*XV*); Decrease, £53,800, being mainly due to diminished receipts from the sale of jail manufactures, and from Magisterial fees and fines.

33. *Marine* (*XVII*); Decrease, £28,000. Of this, £20,000 is due to the falling off in Dockyard services and supplies to other Departments. A reduction of £3,700 is also made in the Burma Estimates, owing to short receipts from sale of vessels and stores, freight, passage, tonnage, &c. Under Bengal a reduction of £5,000 is made owing to short pilotage receipts, arising from the slackness of trade. *Receipts by Civil Departments.*

34. *Scientific and other Minor Departments* (*XX*). The increase is £12,100; it is general and represents larger receipts than originally anticipated under Botanical gardens, experimental farms, sales of cinchona, and the other remaining subordinate heads of revenue.

35. *Interest* (*XXI*); Increase, £47,300. Of this £23,100 occurs in England and £24,200 in India. The increase in England is due to the temporary investment at favourable rates of the surplus cash balances owing to the loan of three millions which was issued in May 1884 not being required for the discharge of debentures till August. The increase in India is due to interest on over-drawals of capital by guaranteed railways.

36. *Miscellaneous* (*XXIV*); Increase, £63,300. This is always an uncertain figure, and the above increase is mainly due to the receipts from lapsed deposits being expected to reach a higher figure than was foreseen in the Budget. *Miscellaneous.*

37. *State Railways, Gross earnings* (*XXV*); Decrease, exclusive of the East Indian Railway, £7,300. This is the net result of a series of figures of which the chief are, an increase of £10,000 in the Burma State Railways, £10,000 in the Eastern Bengal State Railway, and £97,500 in the Indus Valley State Railway, against a decrease of £47,500 in the Rajputana-Malwa Railway, £7,500 in the Nagpore and Chhatisgarh State Railway, £23,500 in the Northern Bengal State Railway, and £22,600 in the Calcutta and South-Eastern State Railway. The increase in Burma is due to additional mileage opened on the Sittang Railway, on which the receipts also have proved better than was expected. On the Eastern Bengal State Railway the improvement is due to the following causes. After the preparation of the original estimate it was resolved to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha-Damukdia Section of the Northern Bengal State Railway with the Eastern Bengal State Railway; the figures of the Revised Estimates, therefore, represent the transactions of the combined undertakings. This estimate also includes a special credit of £29,500 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve fund of the late Eastern Bengal Guaranteed Railway, credited to the Imperial Government. The increase in the Indus Valley State Railway is owing to the development of the wheat and seed traffic on that line. With regard to the decreases, that of the Rajputana Railway is due to loss of traffic in consequence of breaches on the line and on the Bombay, Baroda, and Central India Railway during the monsoon; to slackness of the wheat trade; and to a reduction of the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling-stock. The decrease on the Nagpore-Chhatisgarh Railway is ascribed chiefly to the slackness of the grain market, and to reduction in the rates for carriage of grain and salt. The decrease in the Northern Bengal State Railway is due to the transfer of the Poradaha Section of the line, as already explained, and to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the *Revenue from Productive Public Works.*

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same section to the new Ghat at Golabnagar. The decrease in the Calcutta and South-Eastern State Railway is due to its amalgamation with the Eastern Bengal State Railway from the 1st July 1884, and while the Revised Estimate represents receipts only up to the 30th June, the Budget Estimate of 1884-85 was based on a whole year's transactions. On the East Indian Railway there is a decrease of £580,000. This formidable decrease is due to the stagnation in the wheat trade which has formed the subject of preceding remarks.

38. *Guaranteed Railways, Net traffic receipts* (*XXVI*); Decrease, £239,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
(1) Eastern Bengal Railway	...	73,000
(2) Madras Railway	45,000	...
(3) South Indian Railway	...	6,000
(4) Bombay, Baroda, and Central India Railway .	...	10,000
(5) Great Indian Peninsula Railway . . .	...	30,000
(6) Oudh and Rohilkund Railway . . .	...	75,000
(7) Sindh, Punjab, and Delhi Railway . .	...	90,000

(*1*) *Eastern Bengal Railway.*—The figures are for the three months April to June 1884-85, the line having been taken over by Government from 1st July. The decrease on the Budget resulted from a decline in traffic, and from heavy outlay in excess of Budget provision on establishment and other charges, found necessary in connection with closing the Company's accounts and transactions.

(*2*) *Madras Railway.*—The improvement is due to the traffic being fairly good, and to an expected reduction of £25,000 on account of expenses.

(*3*) *South Indian Railway.*—Disastrous floods along this line caused several breaks in it, and interrupted the traffic for a comparatively long period. The disappointment of Budget expectations is due to these causes.

(*4*) *Bombay, Baroda, and Central India Railway.*—Breaks in the line during the last monsoon have brought about a reduction compared with the Budget Estimate.

(*5*) *Great Indian Peninsula Railway.*—The decrease is due to the Budget provision for expenses being insufficient by £50,000.

(*6*) *Oudh and Rohilkhund Railway.*—The traffic not having proved as good as it was expected it would prove, combined with the circumstance of the line being extended at a later date than was anticipated, has resulted in the Revised Estimates taking a lower figure than the Budget of 1884-85.

(*7*) *Sind, Punjab, and Delhi Railway.*—The Revised Estimate of receipts is £80,000 worse than the Original Estimate of the year. The goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe. Of the decrease of £80,000 the major part of £50,000 is, however, nominal, and is thus explainable—

1st,—£30,000 is due to a change in the system of accounting for receipts and charges on account of mileage and demurrage by which the *net result* is now shewn on the receipt or charge side of the Account, as the case may be, instead of the gross amounts being shewn on both sides of the Account, as formerly.

2nd,—£15,000 is due to a reduction in the rates for carriage of revenue stores. These changes have led to a corresponding reduction in charges. In the Revised Estimate of expenses £10,000 in excess of the Budget Estimate of 1884-85 have had to be provided to meet the cost of carrying out extensive renewals of permanent way and carriage and wagon stock. These renewals are expected to cost over £80,000, and but for this special and unforeseen expenditure

there would have been a satisfactory reduction over and above the nominal reduction due to the change in system already referred to.

39. *Irrigation and Navigation (direct receipts) (XXVII)*; Increase £105,500. Compared with the Original Estimate the Revised shews an improvement of £105,500, being the net result of the following differences :—

	Increase.	Decrease.
	£	£
Bengal	...	5,000
N.-W. P. and Oudh	76,400	...
Punjab	36,100	...
Madras	...	2,300
Bombay	300	...

The decrease in Bengal is ascribable to a falling off in the water-rates and Navigation receipts on the Orissa and Midnapur Canals. The increase in the N.-W. P. and Oudh is due to the exceptionally favourable rabbi season of 1883-84 and a good kharif season in 1884-85.

In the case of the Punjab the increase represents the net balance of an increase on the Western Jumna Canal, and of a falling off on the Bari Doab and Sirhind Canal. The increase on the Western Jumna Canal is due to the area of irrigation being increased because of scanty rainfall during the rabbi season of 1883-84, and the early part of the kharif season of 1884; while the falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The decrease in Madras is due chiefly to the falling off of Navigation receipts from tolls and license fees. The increase in Bombay is trifling and does not call for any special remarks.

40. *Portion of Land Revenue due to irrigation (XXVIII)*; Increase £13,600: being the net outcome of figures in which the only notable increase is £16,600 in Madras, caused first by the completed channels of the Sangam Anicut project having been brought into operation for the first time, during the year; secondly, to the extension of irrigation in the Godavery and Kistna Delta systems; and thirdly, to the rate of calculation of charges in the Civil Department having been reduced from 7·2 to 5 per cent.

Receipts on account of Public Works not classed as Productive.

41. *State Railways (XXIX)*; Increase £38,200: mainly due to £17,500 under the Rewari-Ferozepore State Railway, arising from the extension of the line to Ferozepore, and to the fact of the Fazilka branch having been opened earlier than was expected; and to £22,500 on the Sind-Peshin State Railway, due to the conveyance of labourers and large quantities of material for the northern section of this line, formerly known as the Candahar State Railway.

42. *Southern Mahratta Railway (XXX)*; Increase £32,500, due to an extension of traffic.

Expenditure.

Interest.

43. *Interest on Ordinary Debt*; (1) Increase, £241,100. Of this increase £199,400 occurs in England, and is due chiefly to the payment of £184,200 on account of discount on the issue in 1884-85 of India 3 per cent. stock of 3 millions, and to the charge for interest on this loan (estimated at £67,500 in 1884-85). On the other hand, there is (1) a decrease of £31,500 in interest on Debentures, owing to £5,000,000 only having been renewed instead of £6,906,500, as provided in the original estimate; (2) a decrease of £15,000 on temporary loans; and a decrease of £4,000 in the payments of outstanding dividends. The small difference under India calls for no special remark.

Direct demands on the Revenue.

44. *Opium (6)*; Increase, £593,600. This occurs principally in Bengal, and is due to the exceptionally large crop of 1883-84. Explanation has already been given in the body of the Statement in regard to this increase.

45. *Salt* (7); Decrease £62,100. The saving is due to a reduction in salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly by the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. *Provincial Rates* (10); Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5. Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

Post Office, Telegraph, and Mint.

47. *Telegraph* (16); Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and to savings in establishments.

48. *Law and Justice* (19); Decrease £84,900. The decrease occurs in almost all the provinces, and is due principally to cheapness of grain and to limited expenditure on jail manufactures followed by diminished receipts.

Salaries and Expenses of Civil Departments.

49. *Police* (20); Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced as early as was expected.

50. *Marine* (21); Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. *Education* (22); Decrease £26,400. This occurs in small amounts in almost all the provinces, and is due to excessive provision in the original estimate.

52. *Political* (25); Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,800
Afghan Delimitation Commission	120,000

Miscellaneous Civil Charges.

53. *Territorial and Political Pensions* (27); Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. *Stationery and Printing* (30); Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

Famine Relief and Insurance.

55. *Famine Relief* (32); Increase £12,000. This figure is thus distributed—

	£
Bengal	5,000
Madras	2,000
Bombay	5,000
	12,000

No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

BENGAL SECRETARIAT LIBRARY

56. *Protective Works, Railways* (*33*); Decrease, £240,500. The decrease is due to the refund to the Government of the North-Western Provinces and Oudh of the contribution of £250,000 made from Provincial balances towards the construction of the Jhansi-Manickpur Railway, and the consequent curtailment of expenditure to that extent.

57. *Protective Works, Irrigation* (*34*); Decrease £39,500. This figure is made up thus :—

		£
Bengal, Increase		40,000
India (General and Political)	Decrease	55,200
Madras	ditto	7,200
Bombay	ditto	17,100
	Net	39,500

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease in Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhaswad Tank remaining unsettled till late in the year.

58. *Reduction of Debt* (*35*); Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head "Famine Relief and Insurance" in order to make up the total grant to £1,500,000.

Expenditure on Productive P. W. (Revenue Account.)

59. *State Railways* (*working expenses*) (*36*); Increase, £33,600. The increase is due to the following causes: in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay Baroda and Central India Railway for working this line; in the Nagpur-Chatisgarh Railway, to heavy expenditure incurred in repairing flood damages; in the Burma State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts, in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. *East Indian Railway* (*Working expenses*); Decrease, £161,200 :—

	£
Working expenses	120,000
Surplus profits, and contribution to the provident fund	41,200
TOTAL	161,200

The reduction in the working expenses is due to reduced traffic and to a curtailment of outlay on renewals, &c., and that in surplus profits to a reduction in the net profits of the line.

61. *Guaranteed Railways* (*Surplus profits, Land and Supervision*) (*37*); Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway

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Company on account of Supervision, and £13,600 to the payment of surplus profits, as the Eastern Bengal Railway did not earn a surplus during the half-year ending 30th June 1884.

62. *Irrigation and Navigation; working expenses* (*38*); Increase £19,700. This occurs as follows:—

	£	£
Imperial Decrease	5,100	
Provincial Increase	24,800	
Net increase .		19,700

The decrease under Imperial is the net result of savings in establishment charges in the Punjab and increases in Madras, where additional expenditure has been incurred for repairing the flood damages on the Godavary and the Cauvery Delta systems.

The increase under Provincial occurs principally in the North-Western Provinces and Oudh, where additional outlay has been necessary for repairing the damages done by heavy floods to the Nadrai Aqueduct on the Lower Ganges Canal.

63. *Charges in respect of Capital* (*39*); (*a*) Interest on debt. Increase £10,400. The increase here is chiefly due to provision on account of interest on the debentures and debenture stock of the Eastern Bengal Railway.

(*b*) *Annuities in purchase of Guaranteed Railways* (*including Sinking Funds.*)—Decrease £34,500. This decrease is nominal, as it is due to the issue of India Stock in redemption of a further portion of the Annuity of the East Indian Railway not provided for in the original estimate, and to change in the date of the payment of the Annuity of the Eastern Bengal Railway.

(*c*) *Guaranteed Railways Interest.*—Decrease, £17,800. This occurs in England, and is due to capital subscribed not having been paid up as early as was expected.

Expenditure on Public Works not classed as Productive.

64. *State Railways* (*Capital Account*) (*40*); Increase, £24,400. This is composed of a decrease of £17,500 under Imperial, and of an increase of £41,950 under Provincial. The saving in Imperial is due to transfer of grant from this head to "43. Frontier Railways" to meet outlay on the Northern Section of the Punjab Northern State Railway. The excess under Provincial is due to transfers sanctioned during the year from "46. Civil Buildings, Roads and Services," to this head.

65. *Southern Mahratta Railway* (*42*). The increase is £58,800, of which £27,800 falls under interest payments and £31,000 under working expenses.

66. *Frontier Railways* (*43*); Increase £211,700. During the year additional grants amounting to £450,000 and transfers from other grants were sanctioned for the vigorous prosecution of these Railways. From the consolidated grant thus arrived at a portion has been transferred to "Expenditure on Productive Public Works, Capital Account."

67. *Irrigation and Navigation* (*44*); Increase £29,900. This occurs principally in the Provincial Section of the estimates, and is due to additional grants having been sanctioned by the Chief Commissioner of British Burma, and by the Government of Madras during the year.

68. *Military Works* (*45*); Increase £50,400. The increase is chiefly due to additional grants sanctioned for the Aden defences, and to the refund of an excess payment on account of the Army Head Quarter Offices, Simla.

69. *Civil Buildings, Roads and Service* (*46*); Increase £103,700. The increase occurs in all the provinces in the Provincial section of the estimates, and is due to additional grants sanctioned during the year.

70. *Army.*—Decrease £128,400. The gross Budget figures were £16,098,600. The Revised Estimate is £15,970,200. The decrease is £128,400. This is due in part to the actual strength of British troops having been below the established strength; to the withdrawal, early in the season, of two regiments of British infantry for service in Egypt, in anticipation of their transfer to England in the ordinary course of relief; to favourable prices; to continued savings in medical supplies and services; and to reduced charges for railway and other transport, the estimate for which was too high. On the other hand the Zhob Valley expedition is estimated to cost £60,000. *Army services.*

71. *Exchange on transactions with London* (*49*). The amount provided in the Revised Estimate of 1884-85 is below that assigned in the Budget Estimate of 1884-85 by £285,200. The following table compares the original and present figures. The + entries represent gain, and the — entries loss by exchange:— *Exchange on transactions with London.*

	Budget, 1884-85.	Revised, 1884-85.
	£	£
Secretary of State's Bills	—3,807,700	—3,337,100
Advances for Suakim Expedition	...	—75,000
Hong-Kong Bills	—30,000	—50,600
Guaranteed Railways	+147,200	+150,200
East Indian Railway	+135,100	+98,100
Rajputana-Malwa Railway	...	+16,800
Southern Mahratta Railway	—93,000	—136,700
Military, Public Works, and Civil	+110,300	+81,400
TOTAL	—3,538,100	—3,252,900

The reduction of exchange under the Secretary of State's Bills is due to the following cause. When the Budget of 1884-85 was framed, the Secretary of State fixed his drawings at £16,500,000 true sterling, the rate of exchange adopted being 1*s.* 7⅛*d.* the rupee. During the course of the year, however, owing to an unexpected receipt of £1,704,400 on account of capital of Southern Mahratta Railway, and owing to the expected recovery of £325,000 true sterling on account of advances now being made in India towards the Suakim expedition, as well as to other causes, the Secretary of State has been able to relieve his drawings on India by £2,704,700. The present estimate of Council Bill drawings is £13,795,300 true sterling, and the rate of exchange at which these drawings have been taken is 1*s.* 7·3*d.* The provision on account of advances towards the Egyptian expedition is the exchange at 1*s.* 7·5*d.* the rupee on the expected recovery in England of 40 lakhs of rupees advanced from the Indian treasuries. *Budget Estimate, 1885-86.*

Budget Estimates, 1885-86.

72. The Budget Estimate for 1885-86 is as follows:—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The surplus presented for 1885-86 is, it will be seen, £508,100. To estimate, however, the real significance of this surplus attention must be directed to two points, which are material to a proper comprehension of the significance of the figures here presented.

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In paragraph 58 of his Financial Statement for 1880-81, Sir John Strachey spoke as follows:—

"When the serious character of the financial obligations of the State in times of famine had been recognised, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful enquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example—to name the most serious of such demands—for war."

Remarks on the nature of the surplus above exhibited.

Happily the most serious of such demands has not been made upon us, but in connection with our military position in India we decided, in the course of last year, to improve our communications, whether by railway or by road, upon our North-Western frontier; and, with the concurrence of the Secretary of State, we have determined to devote annually to capital expenditure a certain amount from our revenues until such time as our railway communications are completed. This year we have so devoted in all, inclusive of £85,000 for harbour defences, a sum of £585,000, besides an addition of £100,000 to the ordinary grant for roads, to be expended on certain frontier roads. This sum we may claim to look upon as equivalent, in its nature, to the surplus indicated in Sir John Strachey's remarks as desirable to have at our disposal for extraordinary and abnormal purposes such as those to which this sum is to be now applied. I mention this here, as it were *in limine,* because otherwise, in exhibiting the estimated surplus, the nature of our proposed transactions during the ensuing year may be misunderstood, and the conclusion may be formed that our revenues have been confined to normal expenditure unconnected with capital charges, such as those I am describing. It appears to me a matter for very great satisfaction that we have been enabled to devote a portion of our revenues to the execution of the policy indicated in the paragraph I have above quoted. All difficulties notwithstanding, we have been enabled to look to our revenue resources to meet demands which are extraordinary and abnormal, and to enable us to devote to them funds which were designed especially for emergencies of this nature. I shall enter presently more into detail on this matter, for it is closely connected with the main feature of the year which I am about to explain; but, for the reasons I have given, I deem it necessary to place these remarks in juxtaposition, as it were, to the balance above indicated. The second point to which attention must be directed is that, if we are to exclude from our surplus the grant from revenue for capital purposes, the surplus actually exhibited does not arise from an increase of revenue over expenditure; but from the fact that our expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its exchange value in our accounts. In other words, the loss by exchange on £2,225,000 sterling is not entered in the accounts presented with these statements; and as that figure amounts to £585,000, by this amount are we, in effect, understating what should be regarded as our liabilities of expenditure. If we include on the one hand £585,000, the grant for railways and certain harbour defences, being capital expenditure, in our revenue expenditure, and exclude £585,000 from our surplus as representing the unexhibited loss on exchange, we arrive at about an equilibrium of revenue and expenditure. This much premised, I may go on to examine the nature of the provisions for the coming year.

Four main features of the coming year.

73. The main features of the coming year are four: *first*, that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative. *Secondly*, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for. *Thirdly*, that we have been compelled, owing to the fall in the value of silver, to take so low a rate of exchange as 1*s.* 7*d.* for our exchange. *Finally*, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.

Railways.

The Parliamentary Committee's recommendations.

74. The report of the Parliamentary Committee on Indian Railways has been long since published, and contains a great deal of matter which has no direct bearing upon the financial questions discussed in this Statement. But the Committee have made certain recommendations, which are in part still under the consideration of the Government of India and of the Secretary of State, and which, whatever may be the decision finally arrived at in regard to them, will have a very considerable effect upon our finances. I propose to summarise the recommendations to which I allude, and to point out, so far as can at present be seen, in what direction they will modify the arrangements hitherto existing, and what are the means which we possess to enable us to meet them from our resources. Briefly, the arrangements hitherto existing were these. Railways were divided into two classes, Productive and Protective; capital expenditure on the former, which were of a remunerative character, was from loan; on the latter, which were for protection against famine, and not necessarily remunerative, expenditure was from what is known as the Famine Insurance grant. The annual limit to loan expenditure of all kinds was £2,500,000, fixed by a Parliamentary Committee in 1879, in which was included expenditure on canals; the annual expenditure on Protective lines was £500,000. There was no formally sanctioned programme, whether as to works, or the time within which works were to be executed. These were the arrangements existing when the Parliamentary Committee of 1884 met; it remains to indicate the points on which that Committee proposed modifications. *Firstly*, the Committee recommended that the technical distinction which has been hitherto made between Protective and Productive lines should not be maintained. They proposed, therefore, that railways needed for protection from famine, or for the development of the country, be made as required, whether they be technically considered Protective or Productive. But they were strongly of opinion that the bulk of the lines made should be self-supporting. *Secondly*, they were of opinion that a careful forecast having been made of future requirements for Public Works over a considerable term of years, such a scale of expenditure upon railways should be adopted as could reasonably be maintained. *Thirdly*, they were of opinion that the amount proposed to be spent in railways by the Government of India during the next six years was moderate, and that, looking to the experience of past years and to present prospects there is very fair ground for expecting that an extension of the railway system in India on the scale proposed would have most beneficial effects. *Fourthly*, with regard to the recommendation of the Government of India that interest on the sum of £11,250,000 to be spent on Productive and Protective Railways should be partly provided by hypothecating £200,000 of the annual Famine grant above specified, they were of opinion that any such application of any portion of that grant would be entirely contrary to the purposes for which the fund was created, and they could not

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concur in this suggestion. *Finally*, while expressing an opinion that the present limit of borrowing fixed by the Committee of 1878-79 at £2,500,000 might safely be enlarged, they thought the full responsibility of deciding upon the amounts to be borrowed from year to year, should rest with the Secretary of State in Council. They wished, in conclusion, most emphatically to endorse the declaration of the Government of India that the proposed extension of railways should not involve additional taxation.

Effect of their recommendations.

75. The practical effect of these conclusions will be somewhat as follows. Railways, whether Protective or Productive, whether, that is to say, railways solely designed as safeguards against the effect of famines, or whether partly or in whole projected with the view of opening up or connecting the centres of production or of trade, will alike be charged, so far as is necessary, to loan expenditure. Hitherto the latter only have been so charged, expenditure on Protective railways having been limited to the £500,000 annually available from the Famine Insurance grant, and to such small sums as could be spared from Revenue. The forecast having been made, it will be necessary to provide funds for its execution; but, so far as concerns capitalising from the Famine grant any portion of the funds necessary for payment of interest to the Companies to whom it was proposed to confide, under a guarantee, certain important railways, the proposal must be abandoned, and the sum of £500,000 hitherto spent in construction of Protective railways, will continue to be contributed from Revenue to Capital expenditure. The interest to be paid on account of the new guaranteed railways, therefore, as well as any additional interest to be paid in consequence of extension of the limits of our annual loans, will be furnished from the general resources at the disposal of the Government of India. The resources to which we had hoped to turn to assist us in part in this obligation, have been, so far as they depended on the partial capitalisation of the Famine Insurance grant, denied us; while, on the other hand, the Parliamentary Committee have endorsed the declaration of the Government of India that the development of its railways is not to be carried out at the expense of further taxation. Apart, however, from the scheme of railways which was laid before the Parliamentary Committee, the Government of India has since thought it necessary to propose, and the Secretary of State has approved, the carrying out of a scheme to strengthen our Railway communications on our North-Western frontier, the cost of which, inclusive of the Sibi-Quetta Railway, will amount to not less than £5,200,000. The cost of the railways remaining at the commencement of 1885-86 to be constructed during the ensuing five years by Government as distinct from those which it is desired to make over to Companies, is estimated, inclusive of extra capital for open lines, at about £19,000,000, the total of the two classes of communications thus amounting to £30,250,000.

To assist us in carrying out our proposed increased Railway expenditure, the recommendations of the Parliamentary Committee that the limit of annual loan should be raised above the limit hitherto prescribed, has, of course, received the attention which it deserved, and the matter is still under reference to the Secretary of State, who has not as yet given a final decision as to the amount which, in the discretion left him, he desires to fix. Besides the sum to be so raised by loan, in respect of capital expenditure, which from its magnitude we may put in the first line, we have further, in the second place, the annual grant of £500,000 above alluded to as hitherto devoted from the Famine Insurance Fund to Protective railways; and in the third place, we are desired by the Secretary of State to estimate in our Budget for such available surplus as it may be possible annually to provide. On this point, again, it has been found necessary to make a further reference to the Secretary of State; and it will be sufficient

for the present to say that in the ensuing year the sum of £500,000, as stated in paragraph 74 of this Statement, has been placed at the disposal of the Public Works Department for Railway capital expenditure. As to the liabilities which these three combined sources of expenditure will throw upon our Budget Estimates, we cannot speak with certainty until the decision of the Secretary of State is received, as to the limit within which the annual loan is to be fixed during the term of the execution of the proposed works. Until that sum is known, it is obviously useless to hazard any forecast as to the annual amount which we shall be called upon to set aside on our estimates to meet the interest on our own loans. Then there will be the annual grant of £500,000 to be provided from the Famine Insurance Fund. Next will come an annual grant from our revenues of such amount as they can provide. Finally, there will still remain, in the fourth line, to be met from our revenues, the interest required on the guarantee to be given to the Companies through whose agency it has been proposed to construct certain important lines. The net interest to be so paid has been calculated by the Accountant General, Public Works Department, as follows :—

	£
1st year	85,000
2nd "	157,500
3rd "	210,000
4th "	250,000
5th "	255,000
6th "	160,000

In his evidence before the Parliamentary Committee, Mr. Westland, Comptroller-General of Accounts, whose judgment on matters connected with Indian finance merits the most respectful attention, estimated that the Government of India, after providing for the interest on its own proposed loans and for the projected guarantees, and for the grant from the Famine Insurance Fund, but exclusive of any other regular grants from revenue for capital expenditure, could estimate for a surplus of £480,000 on a safe calculation of the Revenue and Expenditure, and at a low forecast of opium. He left out of his calculation arrangements with the Civil Funds which might be expected to have the immediate effect of relieving the Revenue Account for many years to come of about £200,000 or £250,000, and arrangements for the payment of non-effective charges to the War Office which would relieve the Revenue Account, for a few years at least, of £400,000 or £500,000. Mr. Westland, as above stated, included in his figures the entire reservation (since endorsed by the Parliamentary Committee) of the £1,500,000 Famine Insurance; and he finally explained that the surplus of £480,000 above stated might be reasonably expected to increase by about £414,000 every year; but he added that every farthing fall of exchange cost Government directly about £220,000, so that if exchange were to fall a farthing every year, the annual amount on the present financial position would be reduced from £414,000 to £194,000. It should be remembered, he added, that a fall of exchange tends in itself to increase revenue, presumably by stimulating the export of our Indian produce, and therefore the receipts of our railways.

76. Since Mr. Westland gave his evidence, the estimate of the exchange has fallen, not one, but two farthings, a sum equivalent, at his calculation, to £440,000, or more than the first year's annual increase which he estimated. There has also been added, as above explained, to the original scheme of the Government of India, an estimate of £5,200,000 for frontier railways, necessitating large grants from revenue; so that on the one hand our requirements have considerably increased, while, on the other, the annual estimated increase of surplus has, for the present year, been absorbed. Should exchange remain stationary, and by the revival of trade and the normal expansion of our revenues, should the annual increment

Effect on Indian revenues of railway proposals subsequent to those submitted to the Parliamentary Committee, and of the fall in exchange.

of the surplus which in the calculation above referred to was anticipated, be realised, our position at the commencement of the ensuing year will be certainly stronger than at present; but if we are further to obtain the indirect benefit from the late fall of exchange which is shadowed in Mr. Westland's remarks, it will be necessary that the price of wheat should so far rise in Europe as to stimulate a return of activity in the export of our wheat, and in the operations of our railways. Should we, on the other hand, be compelled to take, on our estimates, a lower rate of exchange than 1*s.* 7*d.*, and should the stagnation of our export and our rice trade continue, the normal surplus indicated in Mr. Westland's calculations, let alone any possible annual increase thereto, will be matter of extreme doubtfulness. The above calculations, moreover, assume that in other respects the administration of the country will call for no considerably greater expenditure than that which at present is regarded as our normal expenditure. How far this assumption may be verified it is at present impossible to conjecture. We have since judged it necessary, for example, to add to our revenue grants for railway and other capital expenditure. To the criticism that will naturally be made that if, in one direction, increased expenditure is forced upon the Government of India, it should seek to restore the balance by economies in other quarters, the answer must be made that, in urging upon the authorities in England the economies resulting from a study of the Report of the Army Commission, the Government of India, though unhappily with but little success, did, in fact, adopt the course above indicated. The reasonableness and the expediency of its recommendations become more evident at a time when, in regard to the very Military estimates which already weigh so heavily on our resources, there are grounds for apprehending fresh demands for further increase. Apart from this, however, it requires perhaps to be again pointed out that under the system of Provincial contracts in which the several provinces have assigned to them for a term fixed charges and corresponding revenue, there are but few branches of expenditure reserved to the Government of India over which it exercises undivided control. It may, in a time of calamity, insist on temporary reductions; but it would be against the whole spirit of its arrangements, if it sought to acquire for itself increased resources during the term of contract at the expense of the revenues assigned to the Provinces, unless in case of pressing necessity. Such as are the sources of expenditure within the Government of India's direct control, they are of a nature which renders reduction peculiarly difficult; as, like the Post Office and the Telegraphs, they grow with the growth of the necessary requirements of the country, or with the extension of our Railway system; or, like the Mint, are almost beyond the power of Government to check, depending as they do on the ebb and flow of the precious metals; or are, finally, as in the case of works of irrigation or Protective Railways, essential to success in that vital struggle against famine and the financial losses which famine entail to which the Government of India is deliberately committed. What I have now said will, I think, be sufficient to shew that while in circumstances such as those which at this moment exist, and in spite of the recent heavy fall in exchange, there may be no reason to apprehend in the immediate future any insufficiency of our resources as estimated on the basis of the reforms introduced by Sir John Strachey and Sir Evelyn Baring, it would be more than hazardous to affirm that, in view of the possibilities threatening us at the commencement of 1885-86, there is at present no cause for anxiety. The Government of India is constantly called upon to entertain projects of various kinds, tending to reduction of taxation. No one is more anxious than I am to equalise the burden of taxation, and especially to lighten it on the classes—unhappily the large majority in this country—to whom taxation, however light, is necessarily onerous; but we are compelled, both from the necessities and the advantages of our position, to take in the whole financial

horizon, and if difficulties present themselves to us which are invisible to a more restricted survey, we can but deplore, while admitting in the abstract the cogency of much that is urged upon us, our inability to meet the views pressed upon our consideration. We have, indeed, during the present year, as in paragraph 2 of my last year's Statement I promised, taken the question of Court-fees into consideration, and we have consulted the several Local Governments as to modification in the Court-fee duties. We are not yet in possession of all their replies, but it is obvious that when, in the course of the ensuing year, we take up the subject for disposal, we shall have to give weight not only to the merits of this particular question, but to its relation to taxation of other kinds. We shall have, moreover, to consider this, and kindred proposals, in their relation to the necessities of our position, should there be reason to apprehend that we may be called upon to provide upon our estimates for considerably reduced assets resulting from further loss by exchange, or for consideraby increased expenditure. I can at present in no way indicate what our position on this important point is likely to be; it is one of the objects of this Statement to place before the public the materials for forming such an opinion as can be at present formed, so that it may frame its own conclusions; but I think it will at least be apparent, from what I have said, that when we are simultaneously called upon by one to lower the scale of our Court-fees, by another to abolish the License Tax, by a third to abolish the Export Duties upon rice, we cannot but feel that these representations are made without adequate information as to their probable effect on the budgetary equilibrium of the country. I hope that the remarks which I have recorded above, and those which in the course of this Statement I shall have to make, will in some degree assist the public to understand what are the difficulties which await us in dealing with suggestions for reduction of taxation, or even for such redistribution of taxation as sacrifices on the whole any proportion of the resources now at our command. In the course of the ensuing year the final conclusions to be adopted on the Report of the Parliamentary Committee will have been settled. During the course of 1885-86 it may be expected that on the one hand we shall be in a better position to judge as to the prospects of a return of our hitherto active export trade, and of our position in regard to exchange, and on the other, to estimate the full amount of the liabilities which are likely to be entailed by the prosecution of our Railway schemes, as well as to gauge the pressure of exigencies, the final outcome of which it is not at present possible correctly to estimate.

Financial relations of the Government of India with the Provincial Governments and Administrations.

77. While treating of the subject which has been dealt with in the above remarks, it is desirable that I should add a few words in regard to the financial relations of the Government of India with the several Local Governments and Administrations, as regulated by the terms of the Provincial contracts. It was not to be expected that a series of arrangements based, at the best, on the experience of comparatively few years, and on conditions on the whole so uncertain as those which surround the financial administration of India, should have presented no points to criticism, or offered no unforeseen difficulties. All allowance made, however, it may be confidently stated that the several Provincial contracts which are now entering on the fourth year of their quinquennial term, have proved to be equitable, and to have been founded upon calculations which leave the Governments severally concerned a margin of revenue over expenditure sufficient for their wants. The balances temporarily held by the Local Governments during the Afghan War were repaid them, in the course of the year 1881-82, to the amount of £670,000, as explained in my last Financial Statement. In some cases the existence of these balances has led the local authorities to embark upon a scale of expenditure which, as the balances approached exhaustion, it has been found impossible to maintain; and it is conceivable that the

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Provincial finances would have been, on the whole, conducted with greater economy had there not occurred to them this windfall, bringing with it almost inevitably an inducement to increased expenditure in view of the various wants and necessities which never fail to be urged on the several Governments and Administrations. It was mainly with the object of guarding against the possible effects of too sanguine a view of its resources, which the existence of these balances was likely to encourage, that the Government of India, under instructions from the Secretary of State, fixed the minimum of balances for each province indicated in paragraph 109 of last year's Financial Statement. This element of risk notwithstanding, however, the system inaugurated by Lord Mayo, which has now fully taken root and become part of our system of local administration in India, has continued during the last three years to work greatly to the advantage of the several Governments who share in it. Friction has been reduced to a minimum; and if, as was inevitable, questions have from time to time arisen regarding the amount of assistance to be afforded by the Government of India to this or that Local Government in regard to some particular project or some reform involving an increased outlay of funds, they have given evidence of the existence of a spirit of mutual concession, which is in marked contrast to the relations existing in former times between the Supreme and the Provincial Governments under the centralised system of finance. In a few instances the Government of India, in view of its inability to concede all the assistance asked for, or to approve of the reduction of the balances to a sum lower than the amount settled in 1883, has found itself compelled, however reluctantly, to desire that the scale of expenditure should be reduced below the limits which in the opinion of the Local Government or Administration, although inconsistent with the maintenance of its balances, were advisable; or although not wholly refusing to contribute from our own resources to the urgent necessities placed before us, we have been unable to assent to the arguments presented for our consideration,—arguments having for their object such addition to the revenues placed at the disposal of the local authorities as must virtually have led to a revision of the terms of the contract into which, on behalf of their administration, they had entered. The considerations which I have exposed in the preceding pages will, I think, be held to have justified the rule of conduct adopted in these circumstances by the Government of India. They will show that if local authorities find themselves pressed occasionally to meet the expenditure which, in their reasonable desire for improvement, they consider essential, the Government of India has also burdens of its own to bear, which compel it to insist jealously on the maintenance of the relations into which it has entered with them, and which forbid it, even were such a course desirable, to entertain proposals having for their aim a review or revision of the arrangements completed in 1882-83. Nothing can be more true than what my predecessor in his Financial Statement for 1883-84 wrote—

"The contracts have not been made in any illiberal spirit. . . . . Under these circumstances the Provincial Government must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. . . . It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. This is the normal condition of a country whose necessities are great, while the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow; and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the

Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial Finance which Imperial Finance cannot, at present possess. Not only do the three* points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India—not only does the fourth danger (famine) materially affect Imperial as well as Provincial Finance, but if any further fiscal reforms are to be made—and there are several which it would be very desirable to make—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

78. In the economies which the Government of India is itself compelled to exercise will be found, in fact, the justification of its insistence on an economical administration elsewhere; while the uncertainty to which its own sources of supply are subject, no less than its liability to be called upon at one and the same time for increased expenditure in various different directions, compel it to entertain with the utmost reluctance proposals having for their object any further alienation, during the term of the contracts or afterwards, of however small a portion of its own revenues. In my opinion this necessity is not without its advantages; for so long as it may be hoped that the Government of India is in a position to offer further resources, the expectation that it will do so when a sufficient case is put before it, will continue to be entertained. Nothing is more likely to encourage a prudent and economical treatment of their finances by the Provincial Governments than a clear understanding, such as I have endeavoured to convey, as to the position of the central Government itself. As I have already indicated, these remarks, so far as they refer to applications for assistance, must not be held to have any general application to the provincial authorities viewed as a whole; for the Government of India has, on the contrary, just cause to be grateful to them for the judgment with which they have husbanded their resources, and the economy with which their affairs are conducted. Nor, even in the instances which I have more specially in mind in making these remarks, have I the desire to convey the idea that there has been, in the management of local finances, any but the most loyal wish to improve the position of the Province, or to make any criticism other than that this wish has in those cases led to an inclination to work on the lines of the contract with a degree of energy which was beyond the bounds of prudence. My object is rather to explain that, while I am aware that in one or two instances the revenues assigned to the local authorities may have been found to have been less favourable than in the majority of cases, this fact alone, when the circumstances of the Government of India itself are taken, as they must be, into consideration, is not sufficient ground to justify us in acceding to the grant of increased revenues, or in admitting further liability which in truth we are not in a position to assume. If there is one thing more important than another in the conduct of Indian finance, it is that the Government of India, which is always at the best surrounded by uncertainties, should at least have the certainty that for a term of years it has settled its relations with the Local Governments. That is the only condition on which it can with confidence examine its own position, and ascertain the adequacy or otherwise of the resources at its own disposal. This consideration (which I may take this opportunity of saying is, to my mind, all important) must especially be adopted as the guiding principle of our financial administration at a moment when the difficulties which I have been treating of are assuming greater proportions; and when a fall in the exchange, which a few years ago would have been looked upon as absolute ruin to our finances, and which, in truth, is a burden greater than they can continue to bear, is to be met and provided for, concurrently with a stagnation in trade, and the necessities imposed on us by the deliberate resolve to incur, for the protection of our people from famine, and for the greater security of our frontiers, very considerably increased expenditure.

The Government of India compelled to adhere strictly to the terms of the Provincial contracts.

* NOTE.—War—Opium—Exchange.

Decrease in Customs duties in 1885-86.

79. I pass now to the second of the three heads which I have indicated in paragraph 73, namely, the effect upon our estimates of the present stagnation in the rice trade. As I have already dwelt at some length on the prospect of this trade so far as they are at present known to me, I think it will be sufficient to give here a few figures which will show at a glance what is the sacrifice of revenue to which, until that trade returns, we must be content to submit. The receipts from our customs in the Budget Estimates, the Accounts, and the Revised Estimates of the years 1882-83, 1883-84, 1884-85, and 1885-86, have been severally as follows :—

	Budget Estimates.	Accounts.	Revised Estimates.
	£	£	£
1882-83 . . .	1,181,000	1,296,119	
1883-84 . . .	1,255,100	1,187,266	
1884-85 . . .	1,289,500	——	1,030,000
1885-86 . . .	1,175,000		

It will be seen from these figures that in the 1884-85 Revised Estimates there has been taken a figure lower by £151,500 than any hitherto shewn, whether in the Budget or in the Accounts; while, although in the estimate of the ensuing year we have thought ourselves justified in adding considerably to the Revised Estimates of 1884-85, believing the depression of the rice trade to be at its lowest, the figure we have taken is below any which, whether in the Budget or the Accounts of previous years, has hitherto been shewn.

80. I come now to the third of the four points indicated in paragraph 73 as constituting the main features of the coming year, namely *Exchange*. A glance at the following figures, which give the annual result of exchange in transactions with London during the years 1871-72 to 1883-84, with the Revised Estimate of 1884-85 and the estimates of 1885-86, will convey some notion of the burden imposed on our finances by this growing difficulty, and will show what a monstrous cautle exchange cuts out from the resources at our command.

Loss by exchange.

Year.	Loss by exchange.	Average rate of Secretary of State's Bills.
	£	s. d.
1871-72	428,920	1—11·12
1872-73	691,287	1—10·81
1873-74	879,411	1—10·35
1874-75	785,820	1—10·22
1875-76	1,355,861	1— 9·64
1876-77	2,059,311	1— 8·49
1877-78	1,554,922	1— 8·79
1878-79	3,225,831	1— 7·76
1879-80	2,926,403	1— 8·
1880-81	2,716,809	1— 7·95
1881-82	3,556,700	1— 7·89
1882-83	3,081,433	1— 7·52
1883-84	3,838,756	1— 7·54
1884-85 Revised Estimate	3,252,900	1— 7·3
1885-86 Budget "	3,573,600	1— 7·

81. It is explained, in the course of this Statement, why the loss by exchange in 1884-85 and again in 1885-86 is apparently less than in some of the previous years, namely, that the Secretary of State has been able to furnish himself with funds in England which assisted in keeping down the total amount of his bills. But for this, in the ensuing year 1885-86, we should have had to estimate for loss by exchange at a figure certainly not less than £4,000,000. Unless exchange improves during ensuing years, we must regard ourselves as liable to have to

make provision upon our Budgets for an item of little less than four millions in excess of that which at the commencement of the last decade we were called upon to meet. The highest point reached by the Secretary of State's bills and telegraphic transfers during 1884-85 has been 19·85 in May last, and the lowest 18·92 in February. I append a table shewing the bills drawn each month, with the concurrent produce in sterling, and the rate of exchange, as well as the amount drawn on telegraphic transfers, the sterling equivalent, and the rate at which they were obtained.

Result of Secretary of State's drawings during 1884-85.

	1884-85.					
	Bills.	Produce in sterling.	Rate of exchange.	Telegraphic Transfers.	Produce in sterling.	Rate of exchange.
	R	£	d.	R	£	d.
April	4,79,000	39,234	19·65	2,04,60,000	1,686,946	19·78
May	10,50,000	87,004	19·71	1,44,41,500	1,195,370	19·86
June	16,05,500	138,070	19·54	88,14,000	723,080	19·68
July	68,99,000	560,991	19·51	97,95,000	798,625	19·56
August	33,82,500	274,844	19·50	24,25,000	197,559	19·55
September	21,46,000	174,363	19·50	15,00,000	121,880	19·50
October	34,56,000	278,671	19·35	41,00,000	332,109	19·44
November	92,25,000	734,332	19·10	45,75,000	365,078	19·15
December	1,09,09,000	865,237	18·85	32,75,000	260,511	19·09
January	1,39,96,000	1,112,948	19·08	54,70,000	435,205	19·09
February	1,51,31,000	1,191,116	18·89	40,90,000	324,383	19·03
	(11 months.)					
TOTAL	6,83,78,000	5,456,816	19·15	7,89,45,500	6,440,754	19·58

82. Since June last, when the rate began to decline, there has been no prospect of recovery. The time is probably approaching when this question of the fall in the value of silver will come more prominently before public attention. The policy of the President of the United States in favour of a temporary suspension of the coinage of silver has been unequivocably pronounced; and although there exists considerable doubt as to how far that policy will be endorsed by the American Legislature, the uncertainty which for the present must continue to hang over the question will maintain the depression of exchange. In the next place, the Conference of the Latin Convention is about to meet, and on the measures taken in consequence of the deliberations of the Conference, the immediate future of silver must greatly depend. Speculation on the subject in a Statement of this nature would be idle; but there seems no reason to hope that we have as yet seen the worst of our difficulties under the head of exchange; and if causes which are operating unfavourably to it, whether connected with trade or with the decision which may be taken by the Latin Convention or the American Legislature, are accentuated, it seems clear that the Government of India, unless it is able to obtain the attention of other Governments to its own views upon the question, may be called upon shortly to choose between deficit, or measures involving some degree of increase in taxation.

Critical position of silver.

83 The fourth and last item to which I have drawn attention in paragraph 73 is the grant of £500,000 for our railways, provided especially with a view to assistance in so much of our contemplated expenditure as is connected with the improvement of our frontier communications. It has always been hitherto the policy of the Government of India to meet demands of this nature, so far as they can be met, from its revenue: revenue failing, the Government of India is prepared to have recourse to borrowing. The remarks made by Sir John Strachey in paragraph 49 of his Financial Statement for 1880-81, express so entirely and succinctly my own opinion on this subject, that I may be allowed to quote them here. He says,—

Grant from Revenues for railways.

"The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways.

Although they will permanently benefit the country, it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary, and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing; but I know that posterity will have quite enough to do in bearing its own burdens."

Grants from Revenue for Harbour Defences.

84. The amount of the annual grant from revenue must in future obviously depend on the annual condition of our finances. All that I can say at present is that for my own part I am extremely desirous to devote as much as possible from revenue to the construction of railways, of which the portion which concerns our frontier communications must remain in great part unproductive. To the same class of grants belongs the item of £15,000, which we have devoted to the improvement of the defences of Aden; and a further item of £70,000 which we have placed at the disposal of the Military Department as a first instalment to be expended in the defence of our harbours. That we should have been able, in spite of the second and third of the four considerations which I have enumerated in paragraph 74, to make these additional grants, is evidence of the elastic nature of our revenues; but in view to all that has been said as to our financial prospects, I should be sorry to commit myself to an assurance that our revenues will continue to permit us to devote as much annually to the completion of the several works indicated, although no effort will be spared to enable this to be done. Meanwhile the following figures shew what has been the State or Guaranteed expenditure under the Revised Estimate in 1884-85, and what are our estimates for 1885-86. The Budget Estimate for 1884-85 was ₹6,59,19,000 only; being ₹73,44,100 less than the Revised Estimate of that year, which, again, is ₹1,96,87,100 in excess of the Revised Estimate of 1883-84. The difference between the Revised Estimates of 1883-84 and the Budget Estimate of 1885-86 is therefore no less than £2,701,100 conventional sterling.

Expenditure on Railways during 1884-85 and 1885-86 on State responsibility.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
(1) *Directly expended by Government—*	₹	₹
Charged to Loan	3,08,06,000	2,76,62,000
Ordinary State Railways	*8,05,000	†29,38,000
Charged to Protective Grant	89,81,000	50,00,000
East Indian Railway (excluding converted annuities)	29,50,000	34,00,000
Eastern Bengal Railway (excluding debentures)	9,30,000	28,00,000
Charged under Frontier Railways	13,87,000	50,00,000
TOTAL	4,58,59,000	4,68,00,000
(2) *Expenditure by Companies on the responsibility of Government—*		
Guaranteed Railways	1,31,11,000	1,73,19,000
Southern Mahratta Railway	1,19,87,600	1,64,68,000
TOTAL	2,50,98,600	3,37,87,000
GRAND TOTAL	7,09,57,600	8,05,87,000

* Excluding expenditure on Surveys and miscellaneous charges, amounting to ₹11,06,500.
† Ditto Ditto Ditto ₹10,42,000.

Explanation of details of difference between Revised Estimate, 1884-85, and Budget Estimate, 1885-86.

85. I think I have given now such a general view of the situation as it presents itself to us in making our estimates for the ensuing year, that it will be unnecessary to dwell further on the subject taken as a whole, and I may pass to the detailed explanations which it is usual to embody in the Budget Statement with regard to the increases and decreases under specific heads. I shall endeavour to make these as short as possible, and indeed, it seems to me that the custom of marshalling these figures in the body of this Statement, is one which, with exception, perhaps, as to figures treating of subjects of unusual interest, will in future be more honoured in the breach than in the observance. Where the amount of increase or decrease is less than £10,000, no explanation will be offered in the following remarks.

Principal Heads of Revenue.

86. *Land Revenue* (*I*); Increase, £787,900. Compared with the Revised, the Budget Estimate for 1885-86 shews an increase of £787,900, made up chiefly of £25,400 under British Burmah, £76,900 Punjab, £407,700 Madras, and £270,000 Bombay.

In the case of Burmah increased revenue is expected from capitation tax and from other miscellaneous sources. In the Punjab the increase is due to collection of revenue in suspense, and to revision of settlements. In Bombay and Madras the increase arises to a considerable extent from arrears of collections, suspended owing to the partial failure of crops in 1884-85.

87. *Opium* (*II*); Increase, £175,500; due to the expected recovery of our opium revenue from the depression of 1884-85. Of this net difference, an increase of £236,800 occurs under Bengal, and a decrease of £59,400 under Bombay. The number of chests to be sold in the calendar year 1885 is 49,992; due notice will be given of the amount which it is proposed to sell in the year 1886. The price taken for 1885-86 is rather less than 1,250 per chest, the average of the year 1884-85 having been 1,296. The Malwa opium scheme introduced, as explained in last year's Statement, by Mr. H. Rivett-Carnac, continues to work satisfactorily; 2,500 maunds at 90° consistence will be bought this year, against 2,268 in 1884-85.

88. *Salt* (*III*); Increase, £50,000.—The Budget for 1885-86 shews an improvement over the Revised of 1884-85 of £50,000. This difference is arrived at as shewn below :—

	Increase.	Decrease.
	£	£
Burmah	...	8,500
Bengal	...	30,000
Madras	88,500	...
	88,500	38,500
Net increase	50,000	

With regard to Burmah it is expected that the large stock that will be laid in, in 1884-85, will render replenishment on an extensive scale unnecessary in 1885-86, and that in that year local manufacture will remain stationary. Hence the reduction in revenue.

In the case of Bengal it is thought better not to place the Budget at as high a figure as the Revised Estimate.

With regard to Madras the larger estimate for 1885-86 is based principally on an anticipated increase of sales of East Coast salt, and on an anticipated increase of consumption generally.

89. *Stamps* (*IV*); Increase, £55,400. The increase occurs chiefly in Bengal and in the North-Western Provinces and Oudh. In Bengal it is due to an

expected increase in revenue resulting from the passing of the Bill for the registration of permanent tenures. In the North-Western Provinces and Oudh it is due to the transfer to this head from Land Revenue and Law and Justice of Revenue Record Fund and Criminal Record Fund receipts, which used to be received in cash, but which are now recovered in stamps. In the Punjab, allowance has been made for the further progress in revenue of which the actuals of past years justify the expectation in 1885-86.

90. *Excise* (*V*); Increase, £56,500. This occurs mainly in Madras, where it is anticipated that Toddy farms and Arrack farms in rented districts will yield an augmented revenue.

91. *Provincial Rates* (*VI*); Increase, £62,900.

In the Central Provinces an improvement of £6,800 is expected from the Patwari cess, being the result of administrative reforms that are in progress. In Assam the revenue will, it is anticipated, yield £13,000 more, because of the rates being doubled in Sylhet. Slight increases are also expected in districts where there are waste land grants.

In the North-Western Provinces, owing to a re-arrangement in the Village Watch circles, and to an increase in the number of watchmen in Oudh, higher revenue is expected in 1885-86. Madras and Bombay shew an improvement of £22,500 and £14,200, respectively. As these rates are raised from land, they are affected in the same way, and, generally, to the same extent, as receipts under Land Revenue. The remarks made under "I. Land Revenue" at paragraph 86 against Madras and Bombay apply also to the head Provincial rates.

92. *Customs* (*VII*); An improvement in trade is expected to yield an increase of £145,000, compared with the Revised Estimate. The Revised Estimate of 1884-85 was however taken at a figure considerably below the Budget of that year.

93. *Forest* (*IX*); Increase, £78,700. The increase may be ascribed generally to expected increased demand for timber, and to the development of timber operations.

Post Office, Telegraph, and Mint.

94. *Post Office* (*XII*); Increase, £41,300. This is due to an anticipated increase in the sale of ordinary postage stamps, and to an expected increase in receipts on account of Money Orders, the growth of the revenue under both heads justifying the advance in the estimates.

95. *Mint* (*XIV*); Decrease, £39,000. This is a very uncertain head, and difficult to estimate. A reduction of £39,000 is made because it is not considered safe to expect that silver to the same extent will be coined in 1885-86 as in 1884-85.

Receipts by Civil Departments.

96. *Law and Justice* (*XV*); Increase, £31,200. This head shews an improvement of £31,200 compared with the Revised. Nearly the whole of the increase occurs under Bengal and the North-Western Provinces and Oudh, where larger receipts are expected from sale of Jail manufactures and from the hire of convicts.

97. *Interest* (*XXI*); Decrease, £31,000. Of this £23,100 occurs in England and £7,900 in India. In 1884-85, owing to the favourable state of the money market, the loan of £3,000,000 required for the discharge of debentures in August was issued in England in May, and during the interval the available portion of the abnormally swollen cash balance was invested on terms which were at the time unusually favourable. For 1885-86 only normal receipts have been estimated for. The decrease in India occurs in interest on overdrawals of Railway capital.

98. *Receipts in aid of superannuations, &c.* (*XXII*). The increase is £51,000, and is almost entirely due to credits of subscriptions towards the Bengal

Civil Fund. No final arrangement for the taking over of this Fund has yet been made, but the question is being considered, and the contingency is provided for in the Estimates.

Miscellaneous.

99. *Miscellaneous* (*XXIV*); Decrease, £48,900. This is an uncertain head, and one for which it is difficult to make an estimate a year in advance. In preparing the Revised Estimate of 1884-85 it was found that certain receipts which were expected to fall in would justify the Budget of that year being raised by £63,300. It is not considered safe at present, however, to put the Budget figure of 1885-86 at more than £14,400 above the Budget figure of 1884-85.

Revenue from Productive Public Works.

100. *State Railways* (*Gross Earnings*) *XXV*. The Budget Estimate of 1885-86 provides for an improvemet of £682,100 compared with the Revised Estimate of 1884-85. This improvement is in large part nominal, being indebted for £300,000 to the inclusion of the Sindh, Punjab, and Delhi under State Railways for the last quarter of the year. The main results are:—

	Increase.	Decrease.
	£	£
Rajputana-Malwa	172,500	...
Umeria Colliery	13,700	...
Nagpur and Chhattisgarh	10,000	...
Burma	60,000	...
Eastern Bengal	110,000	...
Tirhoot	12,000	...
Naraingunge-Dacca-Mymensingh	18,500	...
Cawnpore-Achneyra	25,000	...
Indus Valley	...	45,000
Sindh, Punjab, and Delhi	300,000	...

Rajputana-Malwa State Railway.—The Budget Estimate for 1885-86, £1,475,000, includes the estimated earnings of the Rewari-Ferozepore State Railway, hitherto shewn under the non-productive head of Account, XXIX. State Railways. The inclusion in the present estimate of the transactions of this line explains the large difference between the Revised Estimate for 1884-85 and Budget Estimate for 1885-86. A small improvement in the traffic has also been allowed for.

Umeria Colliery.—No provision was made in 1884-85. But it is expected that the colliery will earn £13,700 during 1885-86.

Nagpur and Chhattisgarh State Railway.—An increase of £12,500 is allowed for during 1885-86, owing to the better prospects of the grain traffic.

Burma State Railways.—The Budget Estimate for 1885-86 is placed at £60,000 higher than the Revised Estimate for 1884-85, owing to an additional length of 81 miles on the Sittang Railway expected to be opened for traffic on the 1st April next, as well as to provide for development of traffic generally.

Eastern Bengal State Railway.—An increase of £110,000 is provided for during 1885-86. A full year's earnings will accrue instead of the transactions of nine months only. The prospects of the traffic next year are good, and it is hoped that the estimate will be fully realised.

Tirhoot State Railway.—The Budget Estimate provides for an increase of £12,000 during 1885-86, which, it is believed, will be realised, as the Hajeepore extension will be opened for the whole twelve months, against five months in 1884-85. Moreover a further short length of line is likely to be opened during the year.

Naraingunge-Dacca-Mymensingh Railway.—An improvement of £18,500 is provided for during 1885-86 owing to an additional length of 75·62 miles expected to be opened about 1st August next.

Cawnpore-Achneyra State Railway.—The Budget Estimate for 1885-86 provides for an increase of £25,000. This will, in all probability, be realised, as in the previous year the Farakhabad-Hathras and Jumna Bridge sections were only opened from the 1st July 1884, or for nine months of the year only, while in 1885-86 a whole year's earnings of these sections are provided for.

Indus Valley State Railway.—The line altogether is doing remarkable well, and judging from present prospects, the Revised Estimate is placed at £705,000. This figure, it is believed, will be fully realized. It is not considered advisable, at present, owing to the uncertainty of the wheat traffic, to place the receipts of 1885-86 at a higher figure than £660,000.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate for 1885-86 provides for the estimated earnings of the last quarter of that official year under *State Railways.*

East Indian Railway (gross earnings). The Budget Estimate for 1885-86 provides for an improvement of £280,000 on the Revised Estimates. It is believed that to this extent trade will revive during next year. The estimate, it will be observed, is £300,000 less than the Budget Estimate of 1884-85.

101. *Guaranteed Railways (net traffic receipts) (XXVI).* This head shows a decrease of £14,000. Excluding the Eastern Bengal Railway, which became a State Railway from the 1st July 1884, and under which a net issue of £1,300 was provided in the Revised Estimate of 1884-85, the rest of the differences are given below :—

	Increase.	Decrease.
	£	£
Madras Railway	...	25,000
South Indian Railway	25,000	...
Bombay, Baroda, and Central India Railway .	30,000	...
Oudh and Rohilkhund Railway . . .	45,000	...
Sind, Punjab, and Delhi Railway . . .	...	70,000
Great Indian Peninsula Railway . . .	...	20,000

Madras Railway.—The Budget Estimate for 1885-86 is £25,000 worse than the Revised Estimate for 1884-85. The receipts during 1885-86 are entered at the same figure as the Revised Estimate. The expenses, however, are placed at £25,000 more than in the Revised Estimate.

South Indian Railway.—An improvement of £30,000 has been provided for in the Budget Estimate. The estimates for 1885-86 place the gross revenue at £20,000 more than the Revised Estimate which, there is every reason to believe, will be realised, as the traffic is steadily improving. Heavy expenditure in connection with the restoration of the bridges and works damaged by the floods of this year will have to be met in 1885-86.

Bombay, Baroda, and Central India Railway.—In the Budget Estimate for 1885-86, an increase of £30,000 is provided for, as compared with the Revised Estimate for 1884-85. This is due to the additional traffic expected.

Oudh and Rohilkhund Railway.—An improvement in the traffic may reasonably be looked for during 1885-86, and an additional length of line will, it is expected, be opened for traffic during the year. The Budget Estimate shews a net improvement of £45,000 compared with the Revised Estimate of 1884-85.

Sind, Punjab, and Delhi Railway.—The Budget Estimate provides for the transactions of the first nine months of the official year only, *viz.*, from 1st April to 31st December 1885. As the line will very probably be taken up by Government on the 1st January 1886, the transactions for the remainder of the year are allowed for under *State Railways;* and hence a decrease £70,000 compared with the Revised Estimate for 1884-85. The figures entered in the Budget are normal, and do not call for any special remark.

102. *Irrigation and Navigation (Direct Receipts) (XXXI).* The Budget Estimate for 1885-86 shews a decrease of £173,400 compared with the Revised Estimate for 1884-85 :—

	Increase.	Decrease.
	£	£
Punjab	...	13,100
Madras	300	...
Bombay	1,300	...
Bengal	...	...
North-Western Provinces and Oudh	...	161,900
Total	1,600	175,000
	173,400	

The decrease in the Punjab is the net result of a reduction in the estimated receipts by Civil Officers on account of owner's rates on the Western Jumna Canal, counterbalanced to some extent by increase in revenue due to the opening of the Chenab Canal, and of increased irrigation and better rabbi crops expected from the operations of the Bari Doab and Sirhind Canals.

The small increase of £300 in Madras is due chiefly to the increased revenue expected from the Kurnool Canal.

The expected increase in Bombay is due chiefly to anticipated realisation of arrears of previous years on account of certain Canals; to expectation of a sufficient supply of water in the Hathmati Canal; and to extension as well as to the probable increase in the water-supply from the canal furnishing the town of Poona.

The decrease of £161,900 in the North-Western Provinces and Oudh is the result of the failure of the Nadrai Aqueduct, Lower Ganges Canal, as until such time as the new works are completed, only about half the required supply can be passed down from the head works at Narora.

Public Works not classed as Productive.

103. *State Railways (XXIX).* The Budget Estimate for 1885-86 shews a decrease of £85,900 as compared with the Revised Estimate for 1884-85, and consists mainly of an item of £87,500, decrease in the Rewari-Ferozepore State Railway. No provision has been made in 1885-86 for this railway, because the estimated earnings of the line for that year are included in those of the Rajputana-Malwa State Railway, under "XXV. State Railways."

104. *Subsidised Railways (XXX).* Southern Mahratta Railway. The Budget Estimate for 1885-86 provides for an improvement of £67,500, because the line now open will be worked for 12 months, and an additional length of 103 miles will, it is expected, be opened early in April.

105. *Civil Buildings, Roads and Services (XXXIII).* The Budget Estimate for 1885-86 shews a decrease of £68,600. Nearly the whole of the decrease occurs under India, General, and under Bengal. In the case of the former the Revised Estimate of 1884-85 contains an abnormal receipt of £23,100 on account of arrears of previous year's contributions for roads in Scindia's territory realised in 1884-85. With regard to Bengal, where the decrease is £41,300, the Revised Estimate for 1884-85 provides for an abnormal receipt of £46,000 realised from the East Indian Railway Company on account of the value of Railway Offices in Fairlie Place, Calcutta. The remainder of the decrease in Bengal is due to an expected decline in ferry receipts.

Expenditure.

Interest.

106. *Interest on ordinary debt, 1885-86*; (1) Decrease, £388,200. This arises as follows :—

	£
England	166,000
India	222,200
TOTAL	388,200

The saving in England would have been more but for a provision of £60,000 on account of interest on the loan to be raised in England in 1885-86. The decrease in England is accounted for by the absence of provision on account

of discount which had to be paid in 1884-85 on the three million 3 per cent. stock raised in that year. In 1885-86 £90,000 have been provided representing interest on the 3 per cent. India stock issued in 1884-85 and for which only £67,500 were provided in that year. On the other hand decreases occur under interest on Temporary Loans and Debentures, the former owing to repayment of the loan, and the latter to the conversion of the 4 per cent. Debentures, amounting to 5 millions, into 3½ per cent. Debentures.

The decrease in India amounts to £222,200, and is due principally to the transfer of capital from the ordinary to the productive portion of the Account, on account of the capital expenditure on State Railways and Irrigation.

107. *Interest on other obligations*; Decrease £63,400. Of this £62,600 occur in India and £800 in England. In India a saving £84,000 arises out of new arrangements with the Bengal Civil Fund, and an increased charge of over £20,000 for interest on Savings Bank Balances.

108. *Assignments and Compensations* (*4*); Increase, £16,400. This occurs principally in Bombay, where provision has been made for the award of compensation to be paid for the closing of salt works in Goa.

Direct demands on the Revenues.

109. *Opium* (*6*); Decrease, £468,300. The Revised Estimate for 1884-85 includes a provision of £593,600 in excess of the Original Estimate chiefly because of the exceptionally heavy outturn of the opium crop of 1883-84. The estimate of 1885-86 has been fixed for a smaller outturn.

110. *Salt* (*7*); Increase, £32,700. The increase occurs chiefly under India (General), and Bombay and is due to increased provision on account of establishments, salt purchase, and freight.

111. *Excise* (*9*); Increase, £20,100. The increase is general, but in Bengal an excess of £10,300 has been provided to give effect to the recommendations of the Excise Commission.

112. *Forest* (*13*); Increase, £28,100. The increase is general and occurs in all but the North-Western Provinces and Oudh, where there is a decrease of £21,900 on account of charges for the Collection of Timber.

Post Office, Telegraph, and Mint.

113. *Post Office* (*15*); Increase, £35,100. The increase occurs chiefly in the "conveyance of mails" and is partly due to larger provision on account of the pay of overseers, runners, &c., for the Road establishments.

114. *Telegraph* (*16*); Increase, £51,300. The increase occurs principally in England, £33,900. The increase is due to a larger amount of stores being necessary to meet the growing requirements of the Department.

Salaries and Expenses of Civil Departments.

115. *Law and Justice* (*19*); Increase, £145,600. The increase is general, and occurs in all the provinces of British India. The increase in Bengal amounts to £49,300, and is chiefly due to the appointment of three new Judges to the High Court and to expected increased outlay on raw material, &c., for Jail manufactures. The increase in the North-Western Provinces and Oudh, amounting to £22,100, is chiefly due to the formation of a separate office for the Legal Remembrancer; to the transfer of Distrainers (Kurk Amins) charges to this head from the head Personal Deposits; to the transfer of Criminal Court Record Fund Charges from 5 Land Revenue; and to full provision for Jail supplies and services, and for Jail manufactures. In the Punjab the increase is £33,600, and is provided to meet the salaries of the newly appointed Divisional and District Judges with their establishments, and to cover the higher rates of salary to Deputy and Assistant Commissioners under the re-organisation scheme of the Punjab Commission.

116. *Police* (*20*); Increase, £49,900. The increase is distributed over most of the Provinces. In the North-Western Provinces and Oudh, the increase amounts to £15,100, and is due chiefly to extra provision for Clothing and for Village Police.

117. *Marine* (*21*); Increase, £35,300. This arises chiefly under India, General, and is due to the addition of the *Canning* to the Marine establishment preparatory to its being fitted up as a troopship; to increased work in the

Bombay Dockyard, and repairs to the Hydraulic Lift preparatory to its being made over to a private Company.

118. *Education* (*22*); Increase £81,300. The increase is general, and is due to the spread of education. In the North-Western Provinces and Oudh an increase of £14,800 is provided to meet additional expenditure on Inspection, Normal and Local Schools, Grants-in-aid, &c. In Bombay the increase amounts to £35,000, and for the most part represents new grants to Primary Schools within municipal limits.

119. *Medical* (*24*); Increase £30,100. The increase is general, and is due to the growing requirements of the Department.

120 *Political* (*25*); Decrease £84,200. The decrease is chiefly due to a reduction of £60,000 in the provision for the Afghan Delimitation Commission, and to the absence of arrear payments on account of the Amir's subsidy.

121. *Scientific and other Minor Departments* (*26*); Increase, £45,500. The increase occurs chiefly under India (General), and Bombay. Under India (General) the increase amounts to £20,800, and is due to larger provision for survey charges. Under Bombay the increase of £10,500 is on account of the Indian and Colonial Exhibition of London and the Fine Arts Universal Exhibition of Antwerp.

Miscellaneous Civil Charges.

122. *Superannuations, Allowances and Pensions* (*29*); Increase £106,000. In India a decrease of £23,000 is expected. In England larger payments to the extent of £129,000 are anticipated on account of annuities due to Government taking over the Bengal Civil Fund in 1885-86.

123. *Miscellaneous* (*31*); Decrease £15,000. This occurs chiefly in India, (General) and is due mainly to the absence of provision for special payments made in 1884-85 on account of compensation for damage and detention of Petroleum in Calcutta.

Famine Relief and Insurance.

124. *Protective Works, Railways* (*33*); Decrease £398,100. The Revised Estimate for 1884-85 included £388,100 unappropriated in 1883-84 and re-allotted in 1884-85. No such re-allotment occurs in 1865-66, for which year only the fixed portion of the annual grant has been assigned.

125. *Reduction of Debt* (*35*). The increase of £360,400 is due to the reduction in the grant for Railways, which sets free a corresponding sum for reduction of debt.

Expenditure on Productive Public Works (Revenue Account).

126. *State Railways* (*Working Expenses*) (*36*); Increase £436,700. The increase is the result of a series of figures, of which the following are the principal items:—

	Increase. £
Rajputana-Malwa Railway	147,500
Burma Railway	38,000
Eastern Bengal Railway	52,500
Naraingunge-Dacca-Mymensing Railway	18,500
Cawnpore-Achneyra Railway	12,500
Sindh, Punjab, and Delhi Railway	180,000

Rajputana-Malwa Railway.—The increase is partly nominal, representing the expenses on account of the Rewari-Ferozepore line hitherto shewn under the non-productive head of account, *viz.*, 41. State Railways Revenue Account. An increase of £17,500 occurs on account of the surplus profits for the half-year ending 30th June 1885, payable to the Bombay, Baroda, and Central India Railway for the working of the line. The additional expenditure provided under this Railway will be set off to some extent by credits in the Civil Accounts under Superannuation Allowances and Pensions, Stationery and Printing, Miscellaneous and Police. The credits on these accounts are roughly estimated at £40,000.

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Burma Railway.—The additional assignment is due to an additional mileage of 81 miles being expected to be opened on the Sittang Railway from 1st April 1885, and to an anticipated expansion of traffic.

The increase under *Eastern Bengal Railway* amounts to £52,500, and is due to the amalgamation with this line of the Calcutta and South-Eastern Railway and of the Poradaha-Damukdia section of the Northern Bengal State Railway. Increased provision has also been made for expenditure owing to larger estimated traffic.

Naraingunge-Dacca-Mymensing Railway.—An additional length of 75·62 miles is expected to be opened about 1st August next, and the increase in the Budget is to meet outlay on this extension.

Cawnpore-Achneyra Railway.—The increase provides for increased mileage; for sleeper renewals; and for improving the assignment of certain portions of the Cawnpore-Farakhabad section of the line.

Sindh, Punjab, and Delhi Railway.—This line will probably be taken over by Government on the 1st January 1886. The Budget Estimate for 1885-86 provides for the estimated expenses of the last quarter of that year.

East Indian Railway Working expenses.—Decrease, £64,800. The decrease is due to a reduction of expenditure on account of renewals, and to a falling off in the payment on account of surplus profits, due to the falling off in the revenue of the 2nd half of 1884 and the 1st half of 1885.

127. *Guaranteed Railways* (*Surplus profits, Land and Supervision*) (37); Increase, £20,900. The increase is brought about by the necessity for provision in Madras of £15,300 on account of land required for the Beypore-Calicut Extension.

128. *Irrigation and Navigation.*—Increase, £11,300. The increase is due to additional capital outlay on the several projects.

129. *Charges in respect of Capital* (*39*); (*a*) *Interest on Debt; State Railways;* Increase, £137,300. The increase is chiefly due to gradual increase in the capital expenditure on State Railways.

East Indian Railway.—Increase, £18,900. An increased provision is made to cover the charge on account of interest on India stock and interest on Capital, Capital advance, and Stores suspense accounts.

(*b*) *Annuities in purchase of Guaranteed Railways* (including Sinking Funds).—Increase, £96,700. The increase is due to a full year's provision having been made in 1885-86 on account of the annuity for the Eastern Bengal Railway, against provision in the Revised Budget of 1884-85 for only the payment of the proportion of the annuity due on the three months ending 31st October.

130. *State Railways, Capital Account* (*40*); Increase, £206,900. The increase is due to provision being made on account of the Lucknow-Sitapur-Kheri Line, the construction of which has been sanctioned by the Secretary of State.

Expenditure on Public Works not classed as Productive.

131. *State Railways* (*working and maintenance*) (*41*); Decrease, £56,000. The decrease is chiefly due to the expenses of the Rewari-Ferozepur Line having been transferred to 36. State Railways, and included under Rajputana-Malwa Railway.

132. *Subsidised Railways* (*42*); Decrease, £51,200. This is the net result of the following changes:—

	Increase.	Decrease.
	£	£
Guaranteed Interest	...	36,400
Subsidy	6,500	...
Payments for Land	...	21,300

Under guaranteed interest the decrease is due to the cessation of payments on this account to the Bengal Central Railway and to the Rohilkhund-Kumaon Railway from 1st January 1885. The increase under "Subsidy" represents the payments to the Rohilkhund-Kumaon Railway and to the Assam Railway. The decrease under payments for land is the amount by which the requirements under this head in 1885-86 are expected to fall short of the payments in 1884-85.

Southern Mahratta Railway.—Increase, £73,000. Of this £24,000 occurs in interest charges and £49,000 in working expenses. The former is due to additional provision being made to cover the interest on the additional capital raised by debentures, and the latter to provision being made for an additional length of 103 miles which it is expected will be opened for traffic early in April.

133. *Irrigation and Navigation (44).* The decrease amounts to £75,000, and occurs as follows:—

	£
Imperial	30,500
Provincial	45,600
	76,100
Local (increase)	1,100
Net decrease	75,000

The decrease is due to the Government of India not being able to provide a larger sum than £525,000 for total outlay in 1885-86, from imperial resources and to a heavy reduction in the grant for Provincial Public Works in Burma. There is an increase of £9,900 in Bengal, due chiefly to an increase of expenditure on the Orissa Coast Canal which is approaching completion.

134. *Military Works.*—Increase, £117,100. The Budget for 1885-86 provides (1) fixed annual grant of one crore of rupees; (2) one and half lakhs in addition for the Aden defences; (3) seven lakhs for Bombay Defences; and (4) the lapse of the current year's grant, ₹55,000.

135. *Civil Buildings, Roads, and Services (46).* This is a net increase of £47,500 due to the addition of £100,000 to the estimates, being the grant for frontier roads.

136. *Army (47)*; Decrease, £204,800.

Army Services.

The net estimated cost of the army in India for the financial year 1885-86 (excluding war charges and receipts) is £14,881,000, or a little below £15,000,000, which may be considered to be about the normal military expenditure in India and in England. The above sum provides for the estimated cost of the British army serving in India, the sanctioned number at the present time being more nearly complete than it was at any time during the five years immediately preceding the Afghan War. Dealing alone with army expenditure in India, there is a net increase of £36,200, which is explained by the fact that under the grant for regimental pay, allowances, and charges there is an increase of £48,600, due to the rate of exchange for the pay of British troops in 1885-86 having been fixed at 1*s.* 7½*d.*, the rate for 1884-85 being 1*s.* 8*d.* There is also a large increase in the purchase of country-brewed beer, which will be supplied to all but three stations in Bengal, and which is slowly superseding English beer in the Madras and Bombay presidencies. The increase is counterbalanced by a corresponding reduction in the Home charges. Under the head of "ordnance establishments, stores, and camp equipage" there is an increase of £22,115, consequent on the outturn of small-arms ammunition at the factories having to be largely increased to replace reserves which it was found necessary to condemn.

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There is an increase of £36,169 "miscellaneous services," chiefly consequent on the provision of £20,000 for land required in connection with the new redoubts in course of construction at Lucknow. The grant for volunteers, consequent on the growth of the movement, and revised rates of pay for sergeant instructors, shows an increase of £13,975, while on the other hand there is a reduction under the head of commissariat establishments, supplies, and services of £28,532, which is due to favourable prices of supplies, and anticipated saving in railway and transport charges owing to reduced rates and a small relief. As regards the home charges, the gross estimate for 1885-86 is lower than that of any year since 1873-74. This is due partly to a reduction in the pension charges for British troops, and partly to reduced demands for stores. The charges for the Indian troop service are also very low. The estimated charge for stores is lower than it has been for nineteen years. The decrease is due partly to the economical administration of the several departments, and partly to the substitution of country products and manufactures and malt-liquor for stores hitherto imported from England. From both points of view the reduction is satisfactory.

Whatever may be the case in the future, at the close of 1884-85 the total net military charges in India and England were lower than they have been at any time during the past ten years, and this has been effected without prejudice to efficiency or any reduction in the authorised aggregate strength of the army, and notwithstanding that the non-effective and superannuation charges have in recent years largely increased. But for these and additional expenditure caused by changes of organisation in the British army the Government of India are in no way responsible. This fact, however, does not lessen the uncertainty which prevails with regard to what the demands on the above account may amount to, and they are, in consequence, a source of considerable anxiety to those who are responsible for army expenditure in India.

Cost of Indian troops employed in the expedition to Suakim.

137. The Indian Government will continue to bear the ordinary charges of the troops who have been or who may be sent to the Suakim expedition. All extraordinary charges—all charges, that is to say, other than those which would have been, in ordinary course, incurred had these troops remained in India—will be defrayed by the English Government.

138. *Exchange on Transactions with London* (*49*). Compared with the Revised Estimate of 1884-85, the Budget Estimate of 1885-86 shews an increase of £320,700. The figures of both years are compared below. The entries with + against them represent Gain, and those with — represent Loss.

	Revised Estimates, 1884-85.	Budget Estimates, 1885-86.
	£	£
Secretary of State's Bills	—3,337,100	—3,624,700
Expedition to Suakim	—75,000	—118,800
Hong-Kong Bills	—50,600	—41,900
Guaranteed Railways	+150,200	+136,300
East Indian Railway	+98,100	+121,800
Rajputana-Malwa Railway	+16,800	+25,000
Southern Mahratta Railway	—136,700	—158,600
Military	+7,000	+13,900
Public Works and Civil	+74,400	+73,400
TOTAL	—3,252,900	—3,573,600

The Secretary of State's drawings have been fixed at £13,773,700 against £13,795,300 in the Revised, the rate of exchange adopted for 1885-86 being 1*s.* 7*d.* against 1*s.* 7·3*d.*, the rate taken in the Revised. The Secretary of State's

drawings have been taken at the figure quoted above on the assumption that £2,225,000 true sterling will be raised in England by way of loan, and that £481,200 (the equivalent of 60 lakhs of rupees at 1*s.* 7·25*d.* the rupee) will be recovered in England on account of sums advanced in India towards the expedition to Suakim.

Concluding remarks on estimates.

139. Having brought the analysis of the financial situation, such as it presents itself, and of the detailed figures explaining variations between the Revised Estimates and Budget Estimates for 1884-85 and the Revised Estimates for 1884-85 and Budget Estimates for 1885-86, to a close, it remains only briefly to sum up our situation. The remarks made in the Preliminary paragraph have been, I trust, sufficiently illustrated in the course of this Statement. The prospects of our revenues, the heavy demands which they have been called upon to bear, and the liabilities to which we may yet be exposed, require no further explanation. The year commences with a surplus which is more less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from the improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position.

Ways and Means.

140. In the Financial Statement for 1884-85 it was anticipated that the Secretary of State would draw during 1883-84 £17,800,000 true sterling; that the balance in Indian Treasuries on 31st March 1884 would be £12,440,000; that the Secretary of State would draw during 1884-85 £16,500,000 true sterling; that assistance must be obtained during the year to the extent of £2,500,000, either by loan raised in India or by reduction of the drawings of the Secretary of State; and that the year would close on 31st March 1885 with a balance in the Indian Treasury of £11,010,850.

The Secretary of State actually drew in 1883-84 £17,599,805 true sterling, and the year 1884-85 opened with a balance in Indian Treasuries of £13,199,926, being £759,926 in excess of the estimate.

No loan was raised in India during the year, and the Secretary of State reduced the estimated amount of his drawings, so that his total drawings for the year 1884-85 are now taken at £13,795,300 true sterling.

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It is expected, if the Secretary of State should draw the amount he proposes to draw, that the year 1885-86 will open with a balance in Indian Treasuries of £11,920,000; that the Secretary of State will require during the year £16,804,900 true sterling; and that if he were to draw the whole amount from India during the year, the amount in the Indian Treasuries would require to be supplemented by a loan of £3,500,000 (350 Lakhs of Rupees). The amount available for reduction of debt under the grant for Famine Relief and Insurance in 1885-86 is, however, in round numbers £680,000, (68 Lakhs of Rupees) and it will obviously be best to take this amount to reduce borrowing, rather than in actual reduction of debt previously incurred. The total amount to be borrowed has for the purposes of the estimates been taken at 282 lakhs of rupees, equivalent to about £2,225,000 true sterling. The Government of India has urged on the Secretary of State the inexpediency of attempting to borrow 282 lakhs of rupees in India this year, and the Secretary of State has accepted this opinion and agreed to find the equivalent sum of £2,225,000 true sterling in England during 1885-86. But while the Government now announces its intention of borrowing in England, and of not borrowing in India this year, it must be distinctly understood that no pledge is given, and that the Government of India does not hold itself precluded by anything now said from borrowing, in case of necessity, in India, or partly in India and partly in England, whatever sums of money may hereafter be found necessary for the service of the year.

The total requirements of the Secretary of State in 1885-86 being £16,804,900 true sterling, and it being anticipated that of this amount £2,225,000 true sterling will be obtained by loan or otherwise in England, there will remain £14,579,900 true sterling to be remitted from India. Of this sum it is estimated that the Secretary of State will receive £806,200 true sterling on account of repayments by Home Government of advances made in 1884-85 and 1885-86 for the Suakim expedition, leaving £13,773,700 true sterling to be drawn by bills and telegraphic transfers during the year. The closing balance of the year in Indian Treasuries on 31st March 1886 is estimated at £10,204,526.

Summary. — 141. The following is a summary of the chief points in the foregoing Statement:—

1. The Accounts of 1883-84 shew a surplus of £1,387,496. An analysis of the surplus shews it to be partly due to revenues collected in anticipation of the following year, 1884-85.

2. The Revised Estimate of 1884-85 shews a deficit of £716,200.

3. The causes of this deficit are, the stagnation of the export wheat and rice trade, the heavy expenditure connected with the extraordinary opium crop of 1883-84, the collection, in anticipation, of Land Revenue, above alluded to, the suspension of a considerable amount of Land Revenue in Bombay and Madras, until the year 1885-86, in consequence of the partial failure of the rains in the year 1883-84, and the grant of a considerable sum from revenue for capital expenditure on frontier Railways.

4. Statistics are given illustrating the great fall in exports in most of the Indian products during the year, and the abnormal expenditure on account of the opium crop.

5. The consumption of salt and progress of Savings Banks continue satisfactory, but Stock Notes shew no sign of improvement.

6. The net import of gold during 1883-84 was ₹5,46,33,156, being the largest import since the year 1869-70. In 10 months of 1884-85 the net import of gold has been ₹4,50,26,000.

7. The Revised Estimates of 1884-85 provided for drawings by the Secretary of State to the amount of £13,795,300, being £2,704,700 true sterling less than the Original Estimates of the year.

8. The surplus of 1885-86 is estimated at £508,100, but the estimates on which this surplus is framed include, on the one hand, a grant of £585,000 from Revenue for Capital Railway Expenditure and for Harbour Defences, and, on the other, they take credit for £585,000, being the nominal saving in exchange on estimated short drawings by the Secretary of State.

9. The net Opium Revenue for 1885-86 has been taken at £6,547,300.

10. The opium crop of 1885 promises well: the reserve on the 31st December 1884 was 2,296 chests. The probable reserve on December 31st, 1885, will be 18,297 chests.

11. Due notice will be given of the amount of opium to be sold during 1886.

12. In the Estimates of 1885-86 the rate of exchange has been taken at 1*s.* 7*d.*, and provision made for drawings by the Secretary of State to the amount of £13,773,700.

13. It is intended that the usual Public Works loan should be raised in England this year, but no pledge on the subject is given.

A. COLVIN.

March 17th, 1885.

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APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1883-84.
Revised Estimates . . .	1884-85.
Budget Estimates . . .	1885-86.

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General Statement of

RECEIPTS.	For details, *vide* Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	...	22,361,899	21,888,200	21,546,300	22,334,200
Opium	...	9,556,501	8,594,200	8,850,000	9,025,500
Salt	...	6,145,413	6,328,900	6,350,000	6,400,000
Stamps	...	3,513,201	3,533,000	3,578,000	3,633,400
Excise	...	3,836,961	3,796,900	4,013,500	4,070,000
Other Heads	A	6,623,716	6,562,800	6,294,000	6,580,800
TOTAL PRINCIPAL HEADS	A	52,037,691	50,704,000	50,631,800	52,043,900
Post Office, Telegraph, and Mint	"	1,672,761	1,734,700	1,789,200	1,792,900
Receipts by Civil Departments	"	1,427,729	1,455,600	1,402,100	1,426,300
Miscellaneous	"	1,512,604	1,256,100	1,369,400	1,346,500
Revenue from Productive Public Works	"	13,240,507	13,631,100	12,923,900	13,707,000
Receipts on account of Public Works not classed as Productive	"	879,897	917,700	1,008,700	920,400
Receipts by Military Departments	"	956,232	861,200	866,100	853,400
TOTAL REVENUE	...	71,727,421	70,560,400	69,991,200	72,090,400
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	3,062,953	2,221,100	1,155,400	2,205,000
Unfunded Debt (net incurred)	"	352,480	763,800	855,000	648,400
Deposits and Advances	"	...	376,200	725,300	236,100
Loans to Municipalities, Native States, &c. (net Recoveries)	"	171,960	115,400	12,700	308,100
Capital of Guaranteed and Subsidized Companies (net Receipts)	"	...	...	...	...
Remittances (net)	"	10,120	...	301,100	170,300
Secretary of State's Bills drawn	"	17,599,805	16,500,000	13,795,300	13,773,700
TOTAL RECEIPTS	...	92,924,739	90,536,900	86,836,000	89,432,000
Balance on April 1st—India	...	14,821,550	12,440,050	13,199,926	11,920,026
England	...	3,429,874	3,606,174	4,113,221	2,213,121
GRAND TOTAL	...	111,176,163	106,583,124	104,149,147	103,565,147

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General.

Accounts and Estimates.

R10 = £1

DISBURSEMENTS.	For details, *vide* Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Expenditure—					
Interest	B	4,276,266	4,162,200	4,404,900	3,953,000
Direct demands on the Revenues	,,	8,482,613	9,016,600	9,571,100	9,311,500
Post Office, Telegraph, and Mint	,,	1,984,058	2,158,400	2,131,300	2,216,400
Salaries and Expenses of Civil Depts.	,,	11,250,038	11,426,100	11,472,400	11,778,200
Miscellaneous Civil Charges	,,	3,882,529	3,973,800	3,909,500	4,012,500
Famine Relief and Insurance	,,	1,500,000	1,750,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	,,	12,033,873	12,542,800	12,358,000	13,033,600
Expenditure on Public Works not classed as Productive	,,	6,580,721	6,089,000	6,569,700	7,193,300
Army Services	,,	16,975,750	16,098,600	15,970,200	15,734,400
Exchange on Transactions with London	,,	3,838,756	3,538,100	3,252,900	3,573,600
TOTAL	...	70,804,604	70,755,600	71,140,000	72,306,500
Add—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	123,501	120,100	119,200	28,900
Deduct—Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances	,,	—588,180	—634,600	—551,800	—753,100
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	70,339,925	70,241,100	70,707,400	71,582,300
Expenditure on Productive Public Works (Capital Account)	End of B	3,992,029	4,764,400	5,732,400	4,405,400
Debt, Deposits, and Advances—					
Permanent Debt (net discharged)	C	...	...	...	...
Unfunded Debt (net discharged)	,,	...	...	...	...
Deposits and Advances (net)	,,	690,233	...	...	...
Loans to Municipalities and Native States, &c. (net advanced)	,,	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net withdrawals)	,,	843,589	1,753,000	552,700	903,100
Remittances (net)	,,	...	251,500	...	...
Secretary of State's Bills paid	...	17,997,240	16,500,000	13,023,500	13,773,700
TOTAL DISBURSEMENTS	...	93,863,016	93,510,000	90,016,000	90,664,500
Balances on March 31st—India	...	13,199,926	11,010,850	11,920,026	10,204,526
England	...	4,113,221	2,062,274	2,213,121	2,696,121
GRAND TOTAL	...	111,176,163	106,583,124	104,149,147	103,565,147

Revenue	71,727,421	70,560,400	69,991,200	72,090,400
Expenditure chargeable thereon	70,339,925	70,241,100	70,707,400	71,582,300
Surplus (+) or Deficit (—)	+1,387,496	+119,300	—716,200	+508,100

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

Abstract A.—*Details*

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPE
	England.	India.	India.		England.
	£	£	£	£	£
Principal Heads of Revenue—					
I.—Land Revenue	...	14,424,845	7,937,054	22,361,899	...
II.—Opium	...	9,556,501	...	9,556,501	...
III.—Salt	...	6,118,285	27,128	6,145,413	...
IV.—Stamps	...	1,771,495	1,741,706	3,513,201	...
V.—Excise	...	1,930,636	1,906,325	3,836,961	...
VI.—Provincial Rates	...	553	2,878,178	2,878,731	...
VII.—Customs	...	1,023,857	163,409	1,187,266	...
VIII.—Assessed Taxes	...	263,045	263,042	526,087	...
IX.—Forest	3,109	481,986	567,095	1,052,190	2,800
X.—Registration	...	129,942	129,013	258,955	...
XI.—Tributes from Native States	...	720,487		720,487	...
TOTAL	3,109	36,421,632	15,612,950	**52,037,691**	2,800
Post Office, Telegraph, and Mint—					
XII.—Post Office	...	1,014,199	4,544	1,018,743	...
XIII.—Telegraph	51,424	470,793	353	522,570	34,200
XIV.—Mint	35	131,413	...	131,448	...
TOTAL	51,459	1,616,405	4,897	**1,672,761**	34,200
Receipts by Civil Departments—					
XV.—Law and Justice	...	46,837	527,022	573,859	...
XVI.—Police	...	346	311,528	311,874	...
XVII.—Marine	...	75,982	116,885	192,867	...
XVIII.—Education	...	1,229	203,198	204,427	...
XIX.—Medical	2,413	2	52,556	54,971	2,300
XX.—Scientific and other Minor Departments	1,038	18,574	70,119	89,731	600
TOTAL	3,451	142,970	1,281,308	**1,427,729**	2,900
Miscellaneous—					
XXI.—Interest	29,722	784,680	35,061	849,463	33,100
XXII.—Receipts in aid of Superannuations, &c.	101,255	172,545	28,637	302,437	97,800
XXIII.—Stationery and Printing	...	7,264	43,331	50,595	...
XXIV.—Miscellaneous	4,881	42,553	262,675	310,109	8,000
TOTAL	135,858	1,007,042	369,704	**1,512,604**	138,900
Revenue from Productive Public Works—					
XXV.—State Railways (gross earnings)	...	2,325,422	756,826	3,082,248	...
East Indian Railway (gross earnings)	230	4,999,179	...	4,999,409	200
Eastern Bengal (gross earnings)	...	...	...	...	...
XXVI.—Guaranteed Railways (net Traffic Receipts)	...	3,688,143	...	3,688,143	...
XXVII.—Irrigation and Navigation (Direct Receipts)	...	284,634	651,947	936,581	...
XXVIII.—Portion of Land Revenue due to Irrigation	...	534,126	...	534,126	...
TOTAL	230	11,831,504	1,408,773	**13,240,507**	200
Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways	...	172,899	14,079	186,978	...
XXX.—Subsidized Railways	2,645	...	...	2,645	500
Southern Mahratta	...	77	...	77	...
XXXI.—Irrigation and Navigation	...	30,886	110,986	141,872	...
XXXII.—Military Works	...	44,062	...	44,062	...
XXXIII.—Civil Buildings, Roads, and Services	16,575	7,044	480,644	504,263	18,300
TOTAL	19,220	254,968	605,709	**879,897**	18,800
Receipts by Military Departments—					
XXXIV.—Army	52,458	900,066	...	952,524	69,700
XXXV.—Military Operations in Egypt	...	3,708	...	3,708	...
TOTAL	52,458	903,774	...	**956,232**	69,700
Total Revenues	265,785	52,178,295	19,283,341	71,727,421	267,500
	52,444,080				

715
753

of Revenue.

appear in the General Account.

R10=£1

ESTIMATE, 1884-85.			Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885-86, as compared with Revised Estimates, 1884-85.
RIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
13,001,200	8,545,100	21,546,300	—341,900	...	13,493,800	8,840,400	22,334,200	+787,900
8,850,000	...	8,850,000	+255,800	...	9,025,500	...	9,025,500	+175,500
6,319 300	30,700	6,350,000	+21,100	...	6,367,200	32,800	6,400,000	+50,000
1,807,700	1,770,300	3,578.000	+45,000	...	1,835,100	1,798,300	3,633,400	+55,400
2,032,100	1,981,400	4,013.500	+216,600	...	2,060,100	2,009,900	4,070,000	+56,500
2,100	2,791,800	2,793,900	+53,600	...	2,200	2,854,600	2,856,800	+62,900
895,700	134,300	1,030,000	—259,500	...	996,800	178,200	1,175,000	+145,000
255,900	255.900	511,800	—6,300	...	257,400	257,500	514,900	+3,100
439,700	539,800	982,300	—71,100	900	475,300	584,800	1,061,000	+78,700
141,200	139,600	280,800	+15,200	...	141,600	140,200	281,800	+1,000
695,200	...	695,200	—700	...	691,300	...	691,300	—3,900
34,440,100	16,188,900	50,631,800	—72,200	900	35,346,300	16,696,700	52,043,900	+1,412,100
1,056,200	4,200	1,060,400	+1,400	...	1,097,700	4,000	1,101,700	+41,300
530,300	300	564,800	—8,700	26,100	539,700	400	566 200	+1,400
164,000	...	164,000	+61,800	...	125,000	...	125,000	—39,000
1,750,500	4,500	1,789,200	+54,500	26,100	1,762,400	4,400	1,792,900	+3,700
36,100	528,000	564,100	—53,800	...	42,800	552,500	595,300	+31,200
4,300	311,700	316,000	+7,200	...	7,800	303,800	311,600	—4,400
65,400	112,500	177,900	—28,000	...	60,700	115,700	176,400	—1,500
1,200	199,300	200,500	+1,800	...	1,100	200,700	201,800	+1,300
100	52,900	55,300	+7,200	2,000	100	52,500	54,600	—700
22,200	65,500	88,300	+12.100	500	20,300	65,800	86,600	—1,700
129,300	1,269,900	1,402,100	—53,500	2,500	132,800	1,291,000	1,426,300	+24,200
637,700	29,600	700,400	+47,300	10,000	627,700	31,700	669,400	—31,000
177,900	25,600	301,300	+7,600	94,600	232,000	25,700	352,300	+51,000
9,100	39,000	48,100	—4,900	...	13,500	40,600	54,100	+6,000
64,000	247,600	319,600	+63.300	3,000	38,800	228,900	270,700	—48,900
888,700	341,800	1,369,400	+113,300	107,600	912,000	326,900	1,346,500	—22,900
2,394,800	874,800	3,269,600	—17,300	...	2,841,700	1,000,000	3,841,700	+572,100
4,270,000	...	4,270,200	—580,000	200	4,550,000	...	4.550,200	+280,000
440,000	...	440,000	+10,000	...	550,000	...	550,000	+110,000
3,374,000	...	3,374,000	—239,000	...	3,360,000	...	3,360,000	—14,000
314,100	734,000	1,048,100	+105,500	...	302.600	572,100	874,700	—173,400
522,000	...	522,000	+13,600	...	530,400	...	530,400	+ 8,400
11,314,900	1,608,800	12,923,900	—707,200	200	12,134,700	1,572,100	13,707,000	+783,100
218,200	16,100	234,300	+38,200	...	127,900	20,500	148,400	— 85,900
...	...	500	+500	...	...	...	...	— 500
32,500	...	32,500	+32,500	...	100,000	...	100,000	+ 67,500
28,700	108,800	137,500	—3,200	...	29.900	105,500	135,400	— 2,100
39,500	...	39,500	+1,800	...	40,800	...	40,800	+ 1,300
30,500	515,600	564,400	+21,200	21,200	7,700	466.900	495,800	— 68,600
349,400	640,500	1,008,700	+91,000	21,200	306,300	592,900	920,400	—88,300
796,400	...	866,100	+4,900	39,400	814,000	...	853,400	—12,700
796,400		866,100	+4,900	39,400	814,000	...	853,400	—12,700
49,669,300	20,054.400	69,991,200	—569,200	197,900	51,408,500	20,484,000	72,090,400	+2,099,200
49,936,800				51,606,400				

Abstract B.—*Details*

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPE
	England.	India.	India.		England.
	£	£	£	£	£
Interest—					
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,442,210	1,376,821	...	3,819,031	2,610,100
2.—Interest on other obligations	5,123	447,354	4,758	457,235	3,100
TOTAL	2,447,333	1,824,175	4,758	4,276,266	2,613,200
Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	...	150,949	237,321	388,270	...
4.—Assignments and Compensations	...	543,467	695,373	1,238,840	...
Charges in respect of Collection, *viz.*:—					
5.—Land Revenue	260	281,769	3,047,118	3,329,147	400
6.—Opium (including cost of Production)	1,280	1,853,410	..	1,854,690	3,500
7.—Salt (including cost of Production)	4,085	377,995	64,561	446,641	...
8.—Stamps	27,815	24,146	57,133	109,094	45,100
9.—Excise	...	46,030	46,329	92,359	100
10.—Provincial Rates	...	...	54,547	54,547	...
11.—Customs	...	...	139,345	139,345	...
12.—Assessed Taxes	...	6,607	6,607	13,214	...
13.—Forest	5,864	291,325	352,186	649,375	4,100
14.—Registration	...	83,760	83,331	167,091	...
TOTAL	39,304	3,659,458	4,783,851	8,482,613	53,200
Post Office, Telegraph, and Mint—					
15.—Post Office	106,487	1,024,491	103,503	1,234,481	118,100
16.—Telegraph	156,277	507,203	5,759	669,239	198,200
17.—Mint	4,428	75,910	...	80,338	10,100
TOTAL	267,192	1,607,604	109,262	1,984,058	326,400
Salaries and Expenses of Civil Departments—					
18.—General Administration	239,354	582,823	776,202	1,598,379	236,500
19.—Law and Justice	374	159,735	3,078,702	3,238,811	1,200
20.—Police	...	68,901	2,692,153	2,761,054	...
21.—Marine (including River Navigation)	196,787	246,934	145,847	589,568	150,900
22.—Education	145	11,487	1,172,562	1,184,194	300
23.—Ecclesiastical	310	158,802	—	159,112	500
24.—Medical	7,472	17,150	692,203	716,825	8,100
25.—Political	26,041	505,971	653	532,665	32,400
26.—Scientific and other Minor Departments	20,806	248,813	199,721	469,430	15,500
TOTAL	491,379	2,000,616	8,758,043	11,250,038	445,400
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	79,776	670,476	—	750,252	28,900
28.—Civil Furlough and Absentee Allowances	216,916	3,431	—	220,347	200,000
29.—Superannuation Allowances and Pensions	1,416,978	212,325	526,975	2,156,278	1,420,000
30.—Stationery and Printing	112,518	6,907	366,232	485,657	133,700
31.—Miscellaneous	20,123	35,078	214,794	269,995	25,000
TOTAL	1,846,311	928,217	1,108,001	3,882,529	1,807,600
Famine Relief and Insurance—					
32.—Famine Relief	89	1,485	7,611	9,185	...
33.—Protective Works, Railways	...	626,461	—	626,461	...
34.—Protective Works, Irrigation	26	283,191	—	283,217	...
35.—Reduction of Debt	...	581,137	—	581,137	...
TOTAL	115	1,492,274	7,611	1,500,000	..
Expenditure on Productive P. W. (Revenue Account)—					
36.—State Railways (Working Expenses)	...	1,261,037	444,618	1,705,655	...
East Indian Railway (Working expenses)	...	1,996,842	—	1,996,842	...
Eastern Bengal Railway (ditto)	..	—	—	—	—
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision)	...	637,272	—	637,272	...
38.—Irrign. and Navign. (Working expenses)	43	213,482	301,312	514,837	...
39.—Charges in respect of Capital					
(*a*) Interest on Debt—					
State Railways	...	1,027,074	302,697	1,329,771	...
East Indian Railway	311,593	191,580	—	503,173	326,800
Eastern Bengal Railway	...	1,119	—	1,119	26,500
Irrigation and Navigation	...	382,143	463,181	845,324	
(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,203,118	—	—	1,203,118	1,220,600
(*c*) Guaranteed Railways Interest	3,284,241	12,521	—	3,296,762	3,217,300
TOTAL	4,798,995	5,723,070	1,511,808	12,033,873	4,791,200
Carried over	9,890,629	17,235,414	16,283,334	43,409,377	10,037,000

of Expenditure.

appear in the General Account.

R10 = £1

ESTIMATE, 1884-85.			Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885-86, as compared with Revised Estimates, 1884-85.
RIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
1,317,800	...	3,927,900	+241,100	2,444,100	1,095,600	...	3,539,700	—388,200
470,800	3,100	477,000	+1,600	2,300	408,000	3,000	413,300	—63,700
1,788,600	3,100	4,404,900	+242,700	2,446,400	1,503,600	3,000	3,953,000	—451,900
133,400	80,500	213,900	—6,500	...	145,500	78,900	224,400	+10,500
545,400	686,700	1,232,100	—8,000	...	564,300	684,200	1,248,500	+16,400
294,500	3,051,700	3,346,600	+5,900	500	299,100	3,144,700	3,444,300	+97,700
2,943,000		2,946,500	+593,600	4,500	2,473,700		2,478,200	—468,300
383,600	76,000	459,600	—62,100		398,400	93,900	492,300	+32,700
24,800	59,500	129,400	—300	44,700	24,200	60,600	129,500	+100
51,600	51,700	103,400	+4,800	...	61,800	61,700	123,500	+20,100
—	111,400	111,400	+58,400	...	...	113,500	113,500	+2,100
—	136,800	136,800	—5,200	...	...	133,200	133,200	—3,600
6,400	6,800	13,200	—600	...	6,500	6,900	13,400	+200
306,700	390,700	701,500	—25,700	4,300	316,900	408,400	729,600	+28,100
88,700	88,000	176,700	+200		90,900	90,200	181,100	+4 400
4,778,100	4,739,800	9,571,100	+554,500	54,000	4,381,300	4,876,200	9,311,500	—259,600
1,031,000	105,300	1,254,400	+6,900	127,300	1,054,300	107,000	1,288,600	+34,200
589,800	700	788,700	—33,500	232,100	607,300	600	840,000	+51,300
78,100	...	88,200	—500	10,300	77 500	...	87,800	— 400
1,698,900	106,000	2,131,300	—27,100	369,700	1 739,100	107,600	2,216,400	+85,100
594,900	743,900	1,575,300	—1,200	237,100	601,000	734,700	1,572,800	—2,500
165,000	3,128,000	3,294,200	—84,900	2,300	167,100	3,270,400	3,439,800	+145,600
80,500	2,725,300	2,805,800	+11,900	...	85,500	2,770,200	2,855,700	+49,900
193,700	143,300	487,900	—29,700	157,400	225,600	140,200	523,200	+35,300
15,900	1,194,600	1,210,800	—26,400	200	14,900	1,277,000	1,292,100	+81,300
164,700	...	165,200	—2,200	300	169,700	...	170,000	+4,800
15,000	714,800	737,900	+7,400	7,600	16,400	744,000	768,000	+30,100
710,300	600	743,300	+167,800	29,300	629,200	600	659,100	—84,200
253,000	183,500	452,000	+3,600	19,600	269,600	208,300	497,500	+45,500
2,193,000	8,834,000	11,472,400	+46,300	453,800	2,179,000	9,145,400	11,778,200	+305,800
651,100	...	680,000	—26,600	21,300	654,900	...	676,200	—3,800
15,700	...	215,700	—5,200	220,000	5,200	...	225,200	+9,500
232,500	553,900	2,206,400	+500	1,549,000	192,700	570,700	2,312,400	+106,000
—6,100	375,100	502,700	—37,100	135,000	—9,900	383,900	509,000	+6,300
85,900	193,800	304,700	+4,100	26,000	67,500	196,200	289,700	—15,000
979,100	1,122,800	3,909,500	—64,300	1,951,300	910,400	1,150,800	4,012,500	+103,000
...	12,000	12,000	+12,000	...	...	33,000	33,000	+21,000
898,100	...	898,100	—240,500	...	500,000	...	500,000	—398,100
270,600	...	270,600	—39,500	...	287,300	...	287,300	+16,700
319,300	...	319,300	+18,000	...	679,700	...	679,700	+360,400
1,488,000	12,900	1,500,000	—250,000	...	1,467,000	33,000	1,500,000	...
1,287,000	599,300	1,886,300	+53,600	...	1,629,900	640,600	2,270,500	+384,200
1,891,300	...	1,891,300	—161,200	...	1,826,500	...	1,826,500	—64,800
180,000	...	180,000	—20,000	...	232,500		232,500	+52,500
495,100	...	495,100	—34,900	...	516,000	...	516,000	+20,900
237,900	343,900	581,800	+19,700	.	251,100	342,000	593,100	+11,300
1,069,800	339,600	1,409,400	—16,100	...	1,145,400	369,900	1,515,300	+105,900
205,000	...	531,800	+700	330,700	220,000	.	550,700	+18,900
37,600	...	64,100	+30,400	33,200	62,300	...	95,500	+31,400
404,300	470,900	875,200	—4,600	...	426,000	480,800	906,800	+31,600
...	...	1,820,600	—34,500	1,317,300	...	...	1,317,300	+96,700
5,100	...	3,222,400	—17,900	3,205,000	4 400	...	3,209,400	—13,000
5,813,100	1,753,700	12 358,000	—184,800	4,886,200	6,314,100	1,833,300	13,033,600	+675,600
18,738,800	16,571,400	45,347,200	+317,300	10,161,400	18,494,500	17,149,300	45,805,200	+458,000

Abstract B.—*Details*

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL	TOTAL.	IMPE
	England.	India.	India.		England.
	£	£	£	£	£
Brought forward	9,890,629	17,235,414	16,283,334	43,409,377	10,037,000
Expenditure on Public Works not classed as Productive—					
40.—State Railways (Capital Account)	...	79,040	—473,367	—394,327	...
41.—State Railways (Working and Maintenance)	...	147,626	10,075	157,701	...
42.—Subsidised Railways	27,801	47,616	6,957	82,374	36,400
Southern Mahratta Railway	...	85,568	...	85,568	...
43.—Frontier Railways	97	102,832	...	102,929	138,700
44.—Irrigation and Navigation	1,591	513,861	235,452	750,904	200
45.—Military Works	5,825	1,012,303	...	1,018,128	3,800
46.—Civil Buildings, Roads, and Services	86,515	1,005,360	3,685,569	4,777,444	67,300
TOTAL	121,829	2,994,206	3,464,686	6,580,721	246,400
Army Services—					
47.—Army	5,017,422	11,904,292	...	16,921,714	3,975,000
48.—Military Operations in Egypt	6,162	47,874	...	54,036	...
TOTAL	5,023,584	11,952,166	...	16,975,750	3,975,000
49.—Exchange on Transactions with London	...	3,838,756	...	3,838,756	...
TOTAL	15,036,042	36,020,542	19,748,020	70,804,604	14,258,400
	51,056,584				
Surpluses	+1,387,496		+123,501	...	...
Deficits	...		—588,180	...	...
TOTAL AS PER ABSTRACT A	52,444,080		19,283,341	...	...
Expenditure on Productive Public Works (Capital Account)—					
50.—State Railways	769,728	2,233,343	...	3,003,071	901,300
East Indian Railway	510,319	233,298	...	743,617	324,000
Eastern Bengal Railway	55,942	...	...	55,942	1,001,200
51.—Irrigation and Navigation	8,573	701,111	...	709,684	5,000
Madras Irrigation and Canal Company's undertakings	12,785	...	...	12,785	...
52.—Miscellaneous Public Improvements	...	—533,070	...	—533,070	...
TOTAL	1,357,347	2,634,682	...	3,992,029	2,231,500

of Expenditure—continued.

R10=£1

ESTIMATE, 1884-85.			Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885-86, as compared with Revised Estimates, 1884-85.
IMPERIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
18,738,800	16,571,400	45,347,200	+317,300	10,161,400	18,494,500	17,149,300	45,805,200	+458,000
93,500	97,600	191,100	+24,400	...	86,400	311,600	398,000	+206,900
163,200	12,700	175,900	—800	...	104,900	15,000	119,900	-56,000
40,700	13,900	91,000	+2,600	...	27,500	12,300	39,800	-51,200
148,300	...	148,300	+58,800	141,000	80,300	..	221,300	+73,000
...	...	138,700	+211,700	400,000	100,000	...	500,000	+361,300
555,300	226,800	782,300	+29,900	1,200	523,800	182,300	707,300	-75,000
969,600	...	973,400	+50,400	2,200	1,088,300	..	1,090,500	+117,100
437,100	3,564,600	4,009,000	+103,700	75,900	502,900	3,537,700	4,116,500	+47,500
2,407,700	3,915,600	6,569,700	+480,700	620,300	2,514,100	4,058,900	7,193,300	+623,600
11,995,200	...	15,970,200	—128,400	3,572,900	12,161,500	...	15,734,400	—235,800
...	...	...	...	...	...	...	...	...
11,995,200	...	15,970,200	-128,400	3,572,900	12,161,500	...	15,734,400	-235,800
3,252,900	...	3,252,900	-285,200	...	3,573,600	...	3,573,600	+320,700
36,394,600	20,487,000	71,140,000	+384,400	14,354,600	36,743,700	21,208,200	72,306,500	+1,166,500
50,653,000				51,098,300				
...	+119,200			+508,100		+28,900		
—716,200	-551,800			...		-753,100		
49,936,800	20,054,400			51,606,400		20,484,000		
2,179,300	...	3,080,600	—195,000	862,100	1,900,600	...	2,762,700	-317,900
295,000	...	619,000	+79,000	...	340,000	...	340,000	-279,000
270,000	...	1,271,200	+1,271,200	350,900	132,100	...	483,000	—788,200
756,600	..	761,600	-187,200	6,000	813,700	...	819,700	+58,100
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
3,500,900	...	5,732,400	+968,000	1,219,000	3,186,400	...	4,405,400	-1,327,000

Abstract C.—*Details of Receipts and Disbursements*

The figures in thick type are those

	Accounts, 1883-84.			Revised Estimate, 1884-85.			Budget Estimate, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	265,785	71,461,636	71,727,421	267,500	69,723,700	69,991,200	197,900	71,892,500	72,090,400
Permanent Debt incurred—									
Sterling Debt—									
(*a*) E. I. R. and E. B. R. Debt—									
3½ p. c. Redemption Stock	591,001	...		144,800	...		...	...	
3 p. c. Redemption Stock	...	...		222,000	...		...	...	
Debenture and Debenture Stock	...	...		811,600	...		...	...	
(*b*) Other Debt—									
3½ p. c. Stock	...	...		95,000	...		...	...	
3 p. c. Stock	...	...		3,000,000	...		...	...	
Proposed Loan	...	...		...	...		2,225,000	...	
Rupee Debt—									
4 p. c. Loans	...	2,500,019		...	8,200		...	...	
4 p. c. Stock Notes	...	24,713		...	...		...	...	
Miscellaneous	...	51		...	...		...	...	
Total	591,001	2,524,783	3,115,784	4,273,400	8,200	4,281,600	2,225,000	...	2,225,000
Net	...	...	3,062,953	...	...	1,155,400	...	...	2,205,000
Unfunded Debt—									
Temporary Loans	1,250,000	...		750,000					
Special Loans	...	...		...			...		
Treasury Notes and Service Funds	4,339	901,258		4,600	1,048,600		...	940,200	
Savings Bank Deposits		2,479,857			3,020,700		4,800	3,402,200	
Total	1,254,339	3,381,115	4,635,454	754,600	4,069,300	4,823,900	4,800	4,342,400	4,347,200
Net	...	...	352,480	...	...	855,000	...	...	648,400
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	123,501		...	119,200		...	28,900	
Commission for the Reduction of Debt	...	581,137		...	319,300		...	679,700	
Excluded Local Funds	...	763,554		...	584,000		...	569,300	
Political, Railway, and Military Prize Funds	...	25,112		...	39,400		...	31,300	
Departmental and Judicial Deposits	...	14,447,224		...	15,951,100		...	15,726,000	
Advances	6,802	5,828,645		3,200	9,605,700		2,000	9,939,500	
Suspense Accounts	...	47,828		..	5,000		...	13,000	
Miscellaneous	1,004,594	642,906		250,000	617,100		250,000	38,300	
Total	1,011,396	22,459,967	23,471,363	253,200	27,240,800	27,494,000	252,000	27,026,900	27,278,900
Net	...	...	0	...	...	725,300	...	...	236,100
Loans to Municipalities, Native States, &c.	...	278,702	278,702	...	261,600	261,600	...	376,900	376,900
Net	...	...	171,960	...	...	12,700	...	...	308,100
Capital of Guaranteed and Subsidized Companies	1,752,221	1,732,940		1,148,500	1,715,900		3,464,800	1,612,900	
Capital of Southern Mahratta Railway	151,480	300		1,704,500	3,200		...	2,300	
Western Deccan Railway	...	3,958			...		...	...	
Total	1,903,701	1,737,198	3,640,899	2,853,000	1,719,100	4,572,100	3,464,800	1,615,200	5,080,000
Net	...	...	0	...	...	0	...	...	0
Carried over	5,026,222	101,843,401		8,401,700	103,022,700		6,144,500	105,253,900	

Other than Revenue and Expenditure.

which appear in the General Account.

₹10 = £1

	Accounts, 1883-84.			Revised Estimate, 1884-85.			Budget Estimate, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure (from Abstract B)	13,036,042	55,768,562	70,804,604	14,258,400	56,881,600	71,140,000	14,354,600	57,951,900	72,306,500
Add—Provincial Surpluses transferred to "Deposits"	...	+123,501	+123,501	...	+119,200	+119,200	...	+28,900	+28,900
Deduct—Provincial Deficits charged against "Deposits"	...	—588,180	—588,180	...	—551,800	—551,800	...	—753,100	—753,100
Productive Public Works Capital Expenditure	1,357,347	2,634,682	3,992,029	2,231,500	3,500,900	5,732,400	1,219,000	3,186,400	4,405,400
Permanent Debt discharged—									
Sterling Debt—									
(*a*) E. I. R. & E. B. R. Debt—									
3½ p. c. Redemption Stock	...	...		...	...		...	...	
3 p. c. Redemption Stock	...	...		...	...		...	...	
Debenture and Debenture Stock	35,140	...		84,300	...		...	...	
(*b*) Other Debt—									
India Debentures	...	...		3,006,500	...		...	...	
East India Bonds	1,400	...		1,200	...		...	...	
5 p. c. Stock	3,491	...		1,000	...		...	...	
3½ p. c. Stock	...	...		...	...		...	...	
3 p. c. Stock	...	...		...	...		...	...	
Proposed Loan	...	...		...	...		...	...	
Rupee Debt—									
4 p. c. Loans	...	1,301		...	...		...	...	
4 p. c. Stock Notes	...	...		...	4,200		...	...	
Loans under discharge	...	10,976		...	29,000		...	20,000	
Miscellaneous	...	523		...	...		...	...	
Total	40,031	12,800	52,831	3,093,000	33,200	3,126,200	...	20,000	20,000
Net	...	...	0	...	...	0	...	...	0
Unfunded Debt—									
Temporary Loans	1,250,000	...		750,000	...		...	...	
Special Loans	...	144,000		...	24,000		...	...	
Treasury Notes and Service Funds	835	681,374		800	796,700		1,000	759,700	
Savings Bank Deposits	...	2,206,765		...	2,397,400		...	2,938,100	
Total	1,250,835	3,032,139	4,282,974	750,800	3,218,100	3,968,900	1,000	3,697,800	3,698,800
Net	...	...	0	...	...	0	...	...	0
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	588,180		...	551,800		...	753,100	
Commission for the reduction of Debt	1,001,393	756,065		...	3,000		...	2,000	
Excluded Local Funds	...	784,176		...	574,400		...	535,300	
Political, Railway, and Military Prize Funds	...	43,020		...	36,200		...	34,900	
Departmental and Judicial Deposits	...	14,462,132		...	15,914,700		...	15,683,900	
Advances	183	5,692,645		3,200	9,547,800		2,000	9,963,500	
Suspense Accounts	...	231,389		...	39,300		...	30,100	
Miscellaneous	1,294	601,119		...	98,300		...	38,000	
Total	1,002,870	23,158,726	24,161,596	3,200	26,765,500	26,768,700	2,000	27,040,800	27,042,800
Net	...	...	690,233	...	...	0	...	...	0
Loans to Municipalities, Native States, &c.	...	106,742	106,742	...	248,900	248,900	...	68,800	68,800
Net	...	...	0	...	...	0	...	...	0
Capital of Guaranteed and Subsidized Companies	2,077,266	1,734,585		2,559,500	1,570,800		2,972,600	1,638,200	
Capital of Southern Mahratta Railway	235,205	408,116		294,800	725,000		500,000	872,300	
Capital of Western Deccan Railway	...	29,316			—25,300			...	
Total	2,312,471	2,172,017	4,484,488	2,854,300	2,270,500	5,124,800	3,472,600	2,510,500	5,983,100
Net	...	...	843,589	...	...	552,700	...	...	503,100
Carried over	20,999,596	86,420,989		23,191,200	92,486,100		9,049,200	93,752,000	

722
740
60

Abstract C.—*Details of Receipts and Disbursements*

	Accounts, 1883-84.			Revised Estimate, 1884-85.			Budget Estimate, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	5,026,222	101,843,401		8,401,700	103,022,700		6,144,500	105,253,900	
Remittances—									
Inland Money Orders	...	7,313,417		...	8,101,800		...	9,000,000	
Other Local Remittances (net)	...	...		...	28,900		...	14,000	
Other Departmental Accounts	...	998,291		...	874,100		...	1,004,400	
Net Receipts by Civil Treasuries from—									
Post Office	...	464,517		...	605,200		...	462,600	
Guaranteed Railways	...	4,274,510		...	4,218,900		...	3,987,300	
Net Receipts from Civil Treasuries by—									
Telegraph	...	91,027		...	92,300		...	120,000	
Marine	...	225,222		...	171,500		...	211,600	
Military	...	10,786,933		...	11,333,700		...	11,629,600	
Public Works	...	4,547,752		...	5,796,600		...	5,238,300	
Remittance Account between England and India	429,719	1,389,298		423,500	1,307,700		1,088,700	1,400,500	
Total	429,719	30,090,967	30,520,686	423,500	32,530,700	32,954,200	1,088,700	33,068,300	34,157,000
Net	...	...	10,120	...	...	301,100	...	...	170,300
Secretary of State's Bills drawn	17,599,805	...	17,599,805	13,795,300	...	13,795,300	13,773,700	...	13,773,700
Total Receipts	23,055,746	131,934,368		22,620,500	135,553,400		21,006,900	138,322,200	
Opening Balance	3,429,874	14,821,550		4,113,221	13,199,926		2,213,121	11,920,026	
Grand Total £	26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General.

other than Revenue and Expenditure—continued.

R10 = £1

	Accounts, 1883-84.			Revised Estimate, 1884-85.			Budget Estimate, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	20,999,596	86,420,989		23,191,200	92,486,100		19,049,200	93,752,000	
Remittances—									
Inland Money Orders	...	7,288,981		...	8,101,800		...	9,000,000	
Other Local Remittances	(Net)	26,441		...	...		...	...	
Other Departmental Accounts	...	1,015,644		...	875,000		...	1,003,500	
Net Payments into Civil Treasuries by—									
Post Office	...	470,026		...	605,200		...	462,600	
Guaranteed Railways	...	4,274,510		...	4,118,900		...	3,987,300	
Net Issues from Civil Treasuries to—									
Telegraph	...	92,583		...	92,300		...	120,000	
Marine	...	227,487		...	171,500		...	211,600	
Military	...	10,779,291		...	11,333,700		...	11,629,600	
Public Works	...	4,571,315		...	5,312,100		...	5,238,300	
Remittance Account between England and India	1,372,803	391,485		1,329,400	713,200		1,474,700	859,100	
Total	1,372,803	29,137,763	30,510,566	1,329,400	31,323,700	32,653,100	1,474,700	32,512,000	33,986,700
Net	...	...	0	...		0	...		0
Secretary of State's Bills paid	...	17,997,240	17,997,240	...	13,023,500	13,023,500	...	13,773,700	13,773,700
Total Disbursements	22,372,399	133,555,992		24,520,600	136,833,300		20,523,900	140,037,700	
Closing Balance	4,113,221	13,199,926		2,213,121	11,920,026		2,696,121	10,204,526	
Grand Total	26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

Abstract D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Accounts, 1883-84.										
Balance at end of 1882-83(*a*) .	9,535	231,818	223,577	117,541	386,226	1,075,960	305,854	710,437	552,947	3,613,895
Added in 1883-84 . . .	...	82,108	...	...	...	...	16,205	25,188	...	123,501
Spent in 1883-84 . . .	28	...	95,020	5,271	123,533	354,946	...	...	9,382	588,180
Balance at end of 1883-84 .	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,216
Revised Estimate, 1884-85.										
Balance at end of 1883-84 (by Accounts).	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,216
Added in 1884-85 . . .	...	1,400	...	...	117,800	...	...	...	...	119,200
Spent in 1884-85 . . .	2,100	...	105,700	49,700	...	107,800	38,600	140,700	107,200	551,800
Balance at end of 1884-85 .	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,616
Budget Estimate, 1885-86.										
Balance at end of 1884-85 (by Revised Estimate.)	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,616
Added in 1885-86 . . .	...	...	28,900	...	...	...	...	...	...	28,900
Spent in 1885-86 . . .	3,300	64,700	...	13,300	51,000	501,800	57,300	56,400	5,300	753,100
Balance at end of 1885-86 .	4,107	250,626	51,757	49,270	329,493	111,414	226,159	538,525	431,065	1,992,416

(*a*) See Appropriation Report, Abstract D.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

Abstract E.—*Statement of Net Revenue and Expenditure.*

Net Revenue.

	Accounts, 1883-84.					Revised Estimate, 1884-85.					Budget Estimate, 1885-86.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Land Revenue	22,361,899	221,589	22,140,310	3,329,147	18,811,163	21,546,300	62,300	21,484,000	3,346,600	18,137,400	22,334,200	59,300	22,274,900	3,444,300	18,830,600
Opium	9,556,501	711	9,555,790	1,854,690	7,701,100	8,850,000	700	8,849,300	2,946,500	5,902,800	9,025,500	1,000	9,024,500	2,478,200	6,546,300
Salt	6,145,413	34,597	6,110,816	446,641	5,664,175	6,350,000	28,100	6,321,900	459,600	5,862,300	6,400,000	37,600	6,362,400	492,300	5,870,100
Stamps	3,513,201	39,272	3,473,929	109,094	3,364,835	3,578,000	41,700	3,536,300	129,400	3,406,900	3,63[illegible],400	44,200	3,589,200	129,500	3,459,700
Excise	3,836,961	30,478	3,806,483	92,359	3,714,124	4,013,500	23,200	3,990,300	103,400	3,886,900	4,070,000	21,800	4,048,200	123,500	3,924,700
Provincial Rates	2,878,731	10,687	2,868,044	54,547	2,813,497	2,793,900	7,200	2,786,700	111,400	2,675,300	2,856,800	7,800	2,849,000	113,500	2,735,500
Customs	1,187,266	31,163	1,156,103	139,345	1,016,758	1,030,000	31,900	998,100	136,800	861,300	1,175,000	33,500	1,141,500	133,200	1,008,300
Assessed Taxes	526,087	15,968	510,119	13,214	496,905	511,800	15,100	496,700	13,200	483,500	514,900	15,300	499,600	13,400	486,200
Forest	1,052,190	2,913	1,049,277	649,375	399,902	982,300	2,600	979,700	701,500	278,200	1,061,000	2,700	1,058,300	729,600	328,700
Registration	258,955	892	258,063	167,091	90,972	280,800	1,100	279,700	176,700	103,000	281,800	1,200	280,600	181,100	99,500
Tributes from Native States	720,487	...	720,487	...	720,487	695,200	...	695,200	...	695,200	691,300	...	691,300	...	691,300
	52,037,691	388,270	51,649,421	6,855,503	44,793,918	50,631,800	213,900	50,417,900	8,125,100	42,292,800	52,043,900	224,400	51,819,500	7,838,600	43,980,900
Deduct—Assignments and Compensations					1,238,840					1,232,100					1,248,500
					43,555,078					41,060,700					42,732,400
Productive Public Works			13,240,507	12,033,873	1,206,634			12,923,900	12,358,000	565,900			13,707,000	13,033,600	673,400
Total Net Revenue					44,761,712					41,626,600					43,405,800

Net Expenditure.

	Accounts, 1883-84.			Revised Estimate, 1884-85.			Budget Estimate, 1885-86.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£	£	£	£	£	£	£	£	£
Interest	4,276,266	...	4,276,266	4,404,900	...	4,404,900	3,953,000	...	3,953,000
Post Office, Telegraph & Mint	1,984,058	1,672,761	311,297	2,131,300	1,789,200	342,100	2,216,400	1,792,900	423,500
Civil Departments	11,250,038	1,427,729	9,822,309	11,472,400	1,402,100	10,070,300	11,778,200	1,426,300	10,351,900
Miscellaneous Civil Charges	3,882,529	1,512,604	2,369,925	3,909,500	1,369,400	2,540,100	4,012,500	1,346,500	2,666,000
Famine Relief and Insurance	1,500,000	...	1,500,000	1,500,000	..	1,500,000	1,500,000	...	1,500,000
Public Works not classed as Productive	6,580,721	879,897	5,700,824	6,569,700	1,008,700	5,561,000	7,193,300	920,400	6,272,900
Army Services	16,975,750	956,232	16,019,518	15,970,200	866,100	15,104,100	15,734,400	853,400	14,881,000
Exchange on Transactions with London	3,838,756	...	3,838,756	3,252,900	...	3,252,900	3,573,600	...	3,573,600
	50,288,118	6,449,223	43,838,895	49,210,900	6,435,500	42,775,400	49,961,400	6,339,500	43,621,900
Provincial and Local Surpluses and Deficits	Surplus. +123,501	Deficit. —588,180	—464,679	+119,200	—551,800	—432,600	+28,900	—753,100	—724,200
Total Net Expenditure			43,374,216			42,342,800			42,897,700
Surplus (+) or Deficit (—)			+1,387,496			—716,200			+508,100
			44,761,712			41,626,600			43,405,800

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

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PART V.

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GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1885-86.

Government of India Central Printing Office.—No. 117 C. G.—26-6-85.—150.

GOVERNMENT

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS AND

FOR THE YEAR FROM 1ST APRIL

	Reference to Detailed Estimate.	1885-86.	1884-85.		Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85.	
		Budget Estimate.	Revised Estimate.	Budget Estimate.	Increase.	Decrease.
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE & RECEIPTS.						
Civil Heads.						
I.—Land Revenue	4	3,81,60,000	3,81,18,000	3,81,18,000	42,000	...
II.—Opium	4	6,38,68,000	6,15,00,000	5,89,55,000	23,68,000	...
III.—Salt	5	1,95,00,000	1,98,00,000	1,89,47,000	...	3,00,000
IV.—Stamps	5	1,32,00,000	1,29,15,000	1,27,00,000	2,85,000	...
V.—Excise	5	1,02,00,000	1,02,00,000	1,05,00,000	...	...
VI.—Provincial Rates	6	78,52,000	78,48,000	77,00,000	4,000	...
VII.—Customs	6	30,00,000	28,50,000	36,00,000	1,50,000	...
VIII.—Assessed Taxes	6	15,00,000	14,70,000	15,25,000	30,000	...
IX.—Forest	7	8,00,000	6,00,000	8,50,000	2,00,000	...
X.—Registration	7	11,10,000	10,75,000	10,07,000	35,000	...
XII.—Post Office	8	20,000	18,000	20,000	2,000	...
XV.—Law and Justice	8	16,65,000	15,60,000	17,15,000	1,05,000	...
XVI.—Police	8	6,72,000	6,80,000	6,27,000	...	8,000
XVII.—Marine	8	8,96,000	8,50,000	9,00,000	46,000	...
XVIII.—Education	9	5,42,000	5,36,000	5,41,000	6,000	...
XIX.—Medical	9	1,36,000	1,38,000	1,33,000	...	2,000
XX.—Scientific and other Minor Departments	9	2,15,000	2,11,000	2,47,000	4,000	...
XXI.—Interest	9	8,44,000	7,79,000	7,48,000	65,000	...
XXII.—Receipts in aid of Superannuation, &c.	10	71,000	71,000	78,000	...	...
XXIII.—Stationery and Printing	10	1,26,000	1,19,000	1,30,000	7,000	...
XXIV.—Miscellaneous	11	9,77,000	11,07,000	7,50,000	...	1,30,000
XXXI.—Irrigation and Navigation	12	14,000	14,000	11,000	...	...
XXXIII.—Civil Buildings, Roads, and Services	12	5,01,000	5,04,000	5,11,000	...	3,000
Total Civil Heads, R		16,58,69,000	16,29,63,000	16,03,13,000	33,49,000	4,43,000
Departmental Heads.						
For details see separate Estimates.						
XXV.—State Railways (Gross Earnings)		43,08,000	41,07,000	(a)45,96,000	2,01,000	...
Eastern Bengal Railway		55,00,000	44,00,000	(a)43,00,000	11,00,000	...
XXVII.—Irrigation and Navigation (Direct Receipts)		12,00,000	12,00,000	12,50,000	...	...
XXIX.—State Railways		1,65,000	1,55,000	1,40,000	10,000	...
XXXI.—Irrigation and Navigation		8,03,000	8,03,000	8,43,000	...	...
XXXII.—Military Works		5,000	8,000	5,000	...	3,000
XXXIII.—Civil Buildings, Roads, and Services		2,41,000	7,11,000	7,50,000	...	4,70,000
Total Departmental Heads, R		1,22,22,000	1,13,84,000	1,18,84,000	13,11,000	4,73,000
Total Revenue and Receipts, R		17,80,91,000	17,43,47,000	17,21,97,000	46,60,000	9,16,000

Net Increase of Revenue and Receipts in 1885-86, Rupees 37,44,000.

(a) The total of these two items was shown under XXV State Railways in the Civil Estimates for 1884-85.

OF BENGAL.

ESTIMATE

YEAR 1885-86.

OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL
1885 TO 31ST MARCH 1886.

Grants.		Reference to Detailed Estimate.	1885-86. Budget Estimate.	1884-85. Revised Estimate.	1884-85. Budget Estimate.	Budget Estimate, 1885-86, compared with Revised Estimate, 1884-85. Increase.	Decrease.
	EXPENDITURE.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
	Civil Heads.						
1	Interest on Ordinary Debt	13	8,000	8,000	8,000	...	...
2	Interest on other Obligations	13	2,10,000	2,10,000	2,08,000	...	...
3	Refunds and Drawbacks	13	6,46,000	7,02,000	6,04,000	...	56,000
4	Assignments and Compensations	15	1,27,000	1,26,000	1,23,000	1,000	...
5	Land Revenue	15	35,10,000	34,57,000	34,64,000	53,000	...
6	Opium	18	2,47,00,000	2,93,98,000	2,35,00,000	...	46,98,000
7	Salt	21	50,000	45,000	50,000	5,000	...
8	Stamps	22	4,83,000	4,65,000	4,85,000	18,000	...
9	Excise	23	4,00,000	2,90,000	2,62,000	1,10,000	...
10	Provincial Rates	24	2,60,000	2,56,000	2,47,000	4,000	...
11	Customs	24	4,86,000	4,93,000	4,93,000	...	7,000
12	Assessed Taxes	27	95,000	95,000	1,00,000	...	...
13	Forest	27	5,20,000	4,00,000	5,00,000	1,20,000	...
14	Registration	28	5,90,000	5,75,000	5,61,000	15,000	...
15	Post Office	29	3,32,000	3,30,000	3,32,000	2,000	...
18	General Administration	29	19,48,000	19,53,000	19,53,000	...	5,000
19	Law and Justice	33	98,49,000	93,56,000	96,45,000	4,93,000	...
20	Police	43	48,03,000	46,78,000	46,32,000	1,25,000	...
21	Marine	46	8,64,000	8,67,000	8,95,000	...	3,000
22	Education	49	33,82,000	33,47,000	33,93,000	35,000	...
23	Ecclesiastical	54	2,19,000	2,16,000	2,10,000	3,000	...
24	Medical	56	14,57,000	14,38,000	14,59,000	19,000	...
25	Political	60	28,000	28,000	30,000	...	...
26	Scientific and other Minor Departments	61	4,38,000	3,84,000	3,83,000	54,000	...
27	Territorial and Political Pensions	65	10,47,000	10,35,000	10,31,000	12,000	...
28	Civil Furlough, &c., Allowances	66	40,000	40,000	...	...	...
29	Superannuation Allowances and Pensions	67	13,16,000	12,38,000	12,68,000	78,000	...
30	Stationery and Printing	68	16,63,000	16,33,000	14,19,000	30,000	...
31	Miscellaneous	70	4,30,000	4,08,000	4,23,000	...	38,000
32	Famine Relief	70	...	50,000	...	...	50,000
39	Charges in respect of Capital—						
	Interest on Debt—State Railways	70	19,02,000	17,26,000	18,70,000	1,76,000	...
	" " —Irrigation	70	22,67,000	22,15,000	22,25,000	52,000	...
46	Civil Buildings, Roads, and Services	71	43,28,000	38,80,000	41,14,000	4,48,000	...
49	Exchange on Transactions with London	71	—79,000	—79,000	—89,000	...	...
			6,83,19,000	7,13,23,000	6,57,98,000	18,53,000	48,57,000
	Add—Provincial and Local Surplus		...	11,78,000	11,83,000	...	11,78,000
	Deduct—Provincial and Local Deficits		5,10,000	...	...	5,10,000	...
	Total Civil Heads, R		6,78,09,000	7,25,01,000	6,69,81,000	13,43,000	60,35,000
	Departmental Heads.						
	For details see separate Estimates.						
16	Telegraph		1,000	...	...	1,000	...
34	Protective Works (Irrigation)		...	4,00,000	...	...	4,00,000
36	State Railways (Working Expenses)		28,80,000	29,85,000	27,15,000	...	1,05,000
	Eastern Bengal Railway		23,25,000	18,00,000	19,50,000	5,25,000	...
37	Guaranteed Railways (Surplus Profits, Land and Supervision)		45,000	—16,000	2,000	61,000	...
38	Irrigation and Navigation (Working Expenses)		11,00,000	11,33,000	11,24,000	...	33,000
40	State Railways (Capital Account)		1,95,000	4,89,000	5,55,000	...	2,94,000
41	State Railways (Working & Maintenance)		1,10,000	1,20,000	1,05,000	...	10,000
42	Subsidized Railways		1,00,000	2,42,000	3,32,000	...	1,42,000
44	Irrigation and Navigation		17,11,000	16,83,000	17,90,000	28,000	...
45	Military Works		50,000	1,52,000	85,000	...	1,02,000
46	Civil Buildings, Roads, and Services		36,74,000	37,57,000	29,94,000	...	83,000
	Total Departmental Heads, R		1,21,91,000	1,27,45,000	1,16,52,000	6,15,000	11,69,000
	Total Expenditure, R		8,00,00,000	8,52,46,000	7,86,33,000	19,58,000	72,04,000

Net Decrease of Expenditure in 1885-86, Rupees 52,46,000.

The following is the estimated cost of collecting the under-mentioned Revenues :—

Land Revenue	... 9·198 per cent.	Salt	... ·256 per cent.	Excise	... 3·922 per cent.
Opium	... 38·674 "	Stamps	... 1·650 "	Customs	... 16·2 "

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CIVIL BUDGET ESTIMATE OF REVENUE AND RECEIPTS FOR THE YEAR 1885-86.

I.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE—				
Fixed Collections - - -	3,48,15,000	3,50,31,000	3,50,31,000	3,46,11,191
Collections from Government Estates - -	28,50,000	25,52,000	25,50,000	27,94,246
Quit-rents of Tributary States - -	38,000	38,000	38,000	30,683
	3,77,03,000	3,76,21,000	3,76,19,000	3,74,36,120
SALE OF GOVERNMENT ESTATES - -	16,000	6,000	16,000	14,178
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX - - - -	5,000	15,500	16,000	25,359
RENT OF RESUMED POLICE SERVICE LANDS AND SERVICE COMMUTATIONS - - -	70,000	74,000	74,000	74,086
RENT, &c., OF FISHERIES - - -	...	500	...	34
MISCELLANEOUS FEES AND FINES—				
Revenue Record Room Receipts - -	83,000	81,000	85,000	82,223
MISCELLANEOUS—				
Malikana, or Allowances to excluded Proprietors-	1,19,000	1,20,000	1,18,000	1,19,675
Miscellaneous Receipts - - -	1,64,000	2,00,000	1,90,000	1,67,042
	2,83,000	3,20,000	3,08,000	2,86,717
	3,81,60,000	3,81,18,000	3,81,18,000	3,79,18,717
IMPERIAL SHARE - - - -	2,53,18,000	2,51,81,000	2,54,24,000	2,87,24,975
PROVINCIAL.				
PROVINCIAL SHARE - - -	1,24,11,000	1,25,37,000	1,22,94,000	88,24,336
10 PER CENT. ON COLLECTIONS FROM GOVT. ESTATES	4,31,000	4,00,000	4,00,000	3,69,406
TOTAL PROVINCIAL ...	1,28,42,000	1,29,37,000	1,26,94,000	91,93,742
Total Land Revenue, Rupees -	3,81,60,000	3,81,18,000	3,81,18,000	3,79,18,717

II.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SALE OF BEHAR OPIUM - - -	6,29,58,000	6,05,03,000	5,81,25,000	3,39,19,642
SALE OF BENARES OPIUM - - -				3,41,17,445
COST PRICE OF OPIUM SOLD IN EXCISE DEPARTMENT	5,60,000	5,60,000	5,40,000	5,60,700
MISCELLANEOUS—				
Opium supplied to the Medical Department -	5,000	5,000	8,000	2,350
Fines and Miscellaneous - - -	3,45,000	4,32,000	2,82,000	4,82,447
	3,50,000	4,37,000	2,90,000	4,84,797
Total Opium, Rupees -	6,38,68,000	6,15,00,000	5,89,55,000	6,90,82,584

REVENUE AND RECEIPTS—*continued.*

III.—SALT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
CUSTOMS DUTY ON SALT - - -	1,84,61,000	1,88,00,000	1,80,20,000	1,73,15,875
EXCISE DUTY ON SALT - - -	8,95,000	9,00,000	7,80,000	8,82,119
TOTAL IMPERIAL -	1,93,56,000	1,97,00,000	1,88,00,000	1,81,97,994
PROVINCIAL.				
RENTS OF WAREHOUSES—PROVINCIAL - -	1,04,000	65,000	1,06,000	60,160
FINES AND FORFEITURES—PROVINCIAL - -	...	...	...	29
MISCELLANEOUS - - - -	40,000	35,000	41,000	39,795
TOTAL PROVINCIAL -	1,44,000	1,00,000	1,47,000	99,984
Total Salt, Rupees -	1,95,00,000	1,98,00,000	1,89,47,000	1,82,97,978

IV.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SALE OF GENERAL STAMPS—				
One anna stamps for Receipts and Cheques -	1,85,000	1,80,000	1,80,000	1,80,661
Bills of Exchange or Hoondies - -	1,20,000	1,20,000	95,000	1,32,923
Other General Stamps - - -	31,95,000	31,07,000	29,65,000	29,74,139
	35,00,000	34,07,000	32,40,000	32,87,723
SALE OF COURT-FEE STAMPS - - -	94,50,000	92,58,000	92,00,000	90,31,607
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS - - - - - -	1,65,000	1,65,000	1,65,000	1,62,209
DUTY ON IMPRESSING DOCUMENTS - -	50,000	50,000	60,000	58,949
FINES AND PENALTIES - - -	30,000	30,000	30,000	31,588
MISCELLANEOUS - - - -	5,000	5,000	5,000	4,838
Total Stamps, Rupees -	1,32,00,000	1,29,15,000	1,27,00,000	1,25,76,914
IMPERIAL - -	66,00,000	64,57,000	63,50,000	62,88,457
PROVINCIAL - -	66,00,000	64,58,000	63,50,000	62,88,457

V.—EXCISE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS—				
License Fees - - - -	65,00,000	65,76,000	67,00,000	66,09,857
Distillery Fees - - - -	18,000	18,000	18,000	17,880
Still-head Duty - - - -	10,00,000	10,20,000	10,76,000	10,52,781
Farm of Drugs - - - -	10,96,000	10,00,000	11,20,000	11,46,601
Rent of Toddy Trees - - -	1,000	1,000	1,000	725
	86,15,000	86,15,000	89,15,000	88,27,844
SALE PROCEEDS OF EXCISE OPIUM - -	15,80,000	15,80,000	15,80,000	15,92,417
FINES, CONFISCATIONS, AND MISCELLANEOUS -	5,000	5,000	5,000	5,131
Total Excise, Rupees -	1,02,00,000	1,02,00,000	1,05,00,000	1,04,25,392
IMPERIAL -	51,00,000	51,00,000	52,50,000	52,12,696
PROVINCIAL -	51,00,000	51,00,000	52,50,000	52,12,696

REVENUE AND RECEIPTS—*continued.*

VI.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
RATES AND CESSES ON LANDS—(PROVINCIAL)—				
Public Works Cess under Act IX (B. C.) 1880—	38,00,000	38,10,000	38,10,000	37,56,048
General Management of Wards' and Attached Estates—				
Rates levied for the management of Wards' Estates - - -	52,000	40,300	40,300	44,393
Four annas rate per cent. for Treasury establishment - - -	13,000	12,700	12,700	14,305
	38,65,000	38,63,000	38,63,000	38,14,746
LOCAL.				
RATES AND CESSES ON LANDS—(LOCAL)—				
District Roads (under Act X of 1871 (B. C.)—				
Cess on Lands - - -	36,50,000	36,06,000	35,00,000	36,05,269
Cess on Mines, Railways, &c. - -	32,000	31,000	32,000	30,570
One per cent. Road Cess - -	...	13,000	...	11,414
District Road Account—				
One per cent. Road Cess - -	...	...	...	208
Zemindaree Dák—				
Amount levied under Act VIII of 1862 -	3,05,000	3,35,000	3,05,000	3,34,055
	39,87,000	39,85,000	38,37,000	39,81,516
Total Provincial Rates, Rupees -	78,52,000	78,48,000	77,00,000	77,96,262

VII.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS, IMPORTS - - -	13,49,000	13,10,000	14,14,000	15,13,590
DITTO, EXPORTS - - -	15,91,000	14,84,000	21,20,000	19,92,100
TOTAL IMPERIAL -	29,40,000	27,94,000	35,34,000	35,05,690
PROVINCIAL.				
WAREHOUSE AND WHARF RENTS—PROVINCIAL -	1,500	1,500	1,500	1,462
MISCELLANEOUS—PROVINCIAL—				
Fees for Registration of Cargo Boats - -	500	360	360	446
Other Items - - - -	58,000	54,140	64,140	52,316
	58,500	54,500	64,500	52,762
TOTAL PROVINCIAL -	60,000	56,000	66,000	54,224
Total Customs, Rupees -	30,00,000	28,50,000	36,00,000	35,59,914

VIII.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LICENSE TAX - - - -	15,00,000	14,70,000	15,25,000	15,17,594
Total Assessed Taxes, Rupees -	15,00,000	14,70,000	15,25,000	15,17,594
IMPERIAL -	7,50,000	7,35,000	7,63,000	7,58,797
PROVINCIAL -	7,50,000	7,35,000	7,62,000	7,58,797

REVENUE AND RECEIPTS—*continued.*

IX.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—				
a. Timber	1,63,000	80,300	1,90,000	1,28,904
b. Firewood and Charcoal	27,900	25,600	23,400	24,673
c. Bamboos	8,100	5,000	10,000	1,763
e. Grass and other Minor Produce	1,000	100	600	5
	2,00,000	1,11,000	2,24,000	1,55,345
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—				
a. Timber	2,50,800	1,92,000	2,87,000	2,22,338
b. Firewood and Charcoal	1,70,500	1,37,000	1,67,200	1,51,024
c. Bamboos	52,400	51,000	52,000	49,735
d. Grazing and Fodder Grass	7,200	7,000	10,000	6,692
e. Other Minor Produce	83,700	71,000	81,000	76,839
	5,64,600	4,58,000	5,97,200	5,06,628
III.—CONFISCATED DRIFT AND WAIF WOOD	6,000	3,700	2,500	2,992
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—				
a. Duty on foreign timber and other forest produce	400	300	200	498
V.—MISCELLANEOUS:—				
a. Fines and Forfeitures	4,650	4,000	3,600	4,830
b. Refunds	1,800	1,900	1,400	1,808
c. Other Sources	22,550	21,100	21,100	22,233
	29,000	27,000	26,100	28,871
Total Forest, Rupees	8,00,000	6,00,000	8,50,000	6,94,334
IMPERIAL	4,00,000	3,00,000	4,25,000	3,47,167
PROVINCIAL	4,00,000	3,00,000	4,25,000	3,47,167

X.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	10,51,000	10,16,000	9,50,000	9,21,929
FEES FOR COPIES OF REGISTERED DOCUMENTS	27,000	27,000	25,000	26,376
LAND REGISTRATION FEES	7,000	7,000	7,000	9,993
MISCELLANEOUS—				
Collection under Act X of 1866	9,000	9,000	9,000	9,113
Miscellaneous	16,000	16,000	16,000	15,550
	25,000	25,000	25,000	24,663
Total Registration, Rupees	11,10,000	10,75,000	10,07,000	9,82,961
IMPERIAL	5,55,000	5,37,000	5,04,000	4,91,481
PROVINCIAL	5,55,000	5,38,000	5,03,000	4,91,480

REVENUE AND RECEIPTS—*continued.*

XII.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.	Rs.	Rs.	Rs.	Rs.
DISTRICT POST COLLECTIONS—				
Zemindaree Dâk Receipts - -	20,000	18,000	20,000	14,854
Total Post Office, Rupees -	20,000	18,000	20,000	14,854

XV.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY - - - - -	45,000	45,000	45,000	45,884
COURT FEES REALISED IN CASH - -	15,000	15,000	20,000	19,193
GENERAL FEES, FINES AND FORFEITURES - -	7,00,000	7,00,000	7,50,000	6,49,091
JAILS—				
Jail Manufactures - - -	8,50,000	7,50,000	8,50,000	6,37,863
Hire of Convicts- - - -	...	...	...	3,867
Miscellaneous - - - -	5,000	5,000	5,000	4,092
	8,55,000	7,55,000	8,55,000	6,45,822
PLEADERSHIP EXAMINATION FEES - -	35,000	30,000	30,000	37,749
MISCELLANEOUS - - - -	15,000	15,000	15,000	11,958
Total Law and Justice, Rupees -	16,65,000	15,60,000	17,15,000	14,09,697

XVI.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS - - -	17,000	18,000	17,000	17,797
RECOVERIES ON ACCOUNT OF VILLAGE POLICE -	90,000	90,000	70,000	69,390
CASH RECEIPTS UNDER THE ARMS ACT - -	...	...	...	1
FEES, FINES AND FORFEITURES—				
Fees on Stray Cattle (Pound) - -	4,00,000	4,00,000	3,40,000	3,83,695
Sale Proceeds of Unclaimed Stray Cattle (Pound)	45,000	44,000	44,000	37,540
Steam Boiler Inspection Fees - -	20,000	5,600	20,000	3,916
Other Fees and Fines - - -	1,000	1,400	1,000	1,286
Miscellaneous - - - -	1,000	1,500	1,000	131
	4,67,000	4,52,500	4,06,000	4,26,568
SUPERANNUATION RECEIPTS - - -	7,400	4,000	6,000	4,685
MISCELLANEOUS - - - -	90,600	1,15,500	1,28,000	44,362
Total Police, Rupees -	6,72,000	6,80,000	6,27,000	5,62,803

XVII.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
REGISTRATION AND OTHER FEES - - -	27,000	27,000	27,000	25,533
PILOTAGE RECEIPTS - - - -	8,50,000	8,00,000	8,50,000	8,48,717
MISCELLANEOUS—				
Deductions for Mess Money - - -	15,000	16,000	16,000	14,493
Contribution to Life Boat Establishment, Goalundo	300	300	300	450
Other Items - - - -	3,700	6,700	6,700	7,067
	19,000	23,000	23,000	22,010
Total Marine, Rupees -	8,96,000	8,50,000	9,00,000	8,96,260

REVENUE AND RECEIPTS—*continued.*

XVIII.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
FEES, GOVERNMENT COLLEGES - - -	1,49,000	1,51,000	1,51,000	1,50,819
FEES, GOVERNMENT SCHOOLS - - -	3,42,000	3,35,000	3,30,000	3,31,743
CONTRIBUTIONS - - - -	22,700	22,800	32,250	20,530
SALE PROCEEDS OF BOOKS - - -	200	200	200	27
INCOME FROM ENDOWMENTS* - - -	6,200	6,000	6,200	4,274
MISCELLANEOUS - - - -	21,900	21,000	21,350	24,255
Total Education, Rupees -	5,42,000	5,36,000	5,41,000	5,31,648

* Interest on Government Securities should be shewn under XXI.—INTEREST, minor head "Interest on Government Securities—Provincial."

XIX.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
MEDICAL COLLEGE FEES - - -	20,000	20,000	16,000	17,751
HOSPITAL RECEIPTS - - -	50,000	52,000	48,000	58,144
LUNATIC ASYLUM RECEIPTS - - -	31,000	30,000	33,300	30,948
MEDICINES SOLD BY CIVIL SURGEONS - -	1,000	1,300	1,300	341
CONTRIBUTIONS - - - -	30,000	30,000	30,000	30,771
MISCELLANEOUS - - - -	4,000	4,700	4,400	3,801
Total Medical, Rupees -	1,36,000	1,38,000	1,33,000	1,41,756

XX.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—				
Botanical Garden Receipts - - -	1,700	1,700	1,700	1,848
Birch Hill Park at Darjeeling - -	1,250	2,700	2,750	2,421
	2,950	4,400	4,450	4,269
GOVERNMENT BULL AND STALLION RECEIPTS -	...	...	...	655
CINCHONA PLANTATIONS - - -	1,56,800	1,56,500	1,56,500	1,71,763
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS - - - - -	750	600	650	5,148
EMIGRATION FEES (ACT VII OF 1871) - -	25,000	25,000	12,400	20,909
EXAMINATION FEES - - - -	500	500	...	510
MISCELLANEOUS - - - -	...	...	...	2,312
TOTAL PROVINCIAL -	1,86,000	1,87,000	1,74,000	2,05,566
LOCAL.				
INLAND LABOUR TRANSPORT FEES (ACT II OF 1870) -	29,000	24,000	73,000	94,431
Total Scientific and other Minor Departments, Rupees - - - -	2,15,000	2,11,000	2,47,000	2,99,997

XXI.—INTEREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC BODIES—				
On Loans to Municipalities - -	2,94,818	3,00,333	3,02,000	3,08,861
On Port Fund Debt - - -	79,425	79,425	79,425	79,425
On Port Trust Advances - - -	2,84,767	2,39,442	2,22,442	2,26,955
On Hooghly Bridge Advances - -	48,600	48,600	52,425	57,163
Carried over -	7,07,610	6,67,800	6,56,292	6,72,404

936
754

REVENUE AND RECEIPTS—*continued.*

XXI.—INTEREST—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	7,07,610	6,67,800	6,56,292	6,72,404
INTEREST ON ADVANCES AND LOANS TO NATIVE STATES OR PRIVATE INDIVIDUALS—				
Embankment Advances - - -	2,600	3,000	2,400	2,997
On Advances to Cultivators under Land Improvement Act - - -	4,500	3,700	3,000	3,564
On Advances for Drainage Works - -	10,000	9,000	6,000	16,357
On other Items - - - -	950	950	918	...
	18,050	16,650	12,318	22,918
PERCENTAGE FROM SUBSCRIBERS TO UNCOVENANTED SERVICE FAMILY PENSION FUND, UNDER SECTION 9, C. P. CODE - - - -	...	...	...	530
INTEREST ON ARREARS OF REVENUE - -	...	...	...	10
MISCELLANEOUS—				
On Law Charges - - -	200	100	...	...
On other accounts - - -	140	1,450	390	3,535
	340	1,550	390	3,545
TOTAL IMPERIAL -	7,26,000	6,86,000	6,69,000	6,99,397
PROVINCIAL.				
INTEREST ON GOVERNMENT SECURITIES—PROVINCIAL - - - - -	15,000	15,000	15,000	14,838
MISCELLANEOUS - - - -	58,000	33,000	33,000	52,776
TOTAL PROVINCIAL -	73,000	48,000	48,000	67,614
LOCAL.				
MISCELLANEOUS, LOCAL - - -	45,000	45,000	31,000	58,201
Total Interest, Rupees -	8,44,000	7,79,000	7,48,000	8,25,212

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
SUBSCRIPTION TO THE MILITARY ORPHAN FUND -	16,000	16,000	16,000	2,406
SUBSCRIPTIONS TO BOMBAY CIVIL FUND - -	...	...	...	116
TOTAL IMPERIAL -	16,000	16,000	16,000	2,522
PROVINCIAL.				
SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS- - -	5,000	4,300	4,300	5,263
FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS OF THE COVENANTED CIVIL SERVICE - - -	1,100	1,000	820	934
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES -	48,900	49,700	56,880	69,150
TOTAL, PROVINCIAL -	55,000	55,000	62,000	75,347
Total Receipts in aid of Superannuation, &c., Rupees - - -	71,000	71,000	78,000	77,869

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS - - -	30,000	23,000	33,000	26,377
SALES OF GAZETTES AND OTHER PUBLICATIONS -	46,000	46,000	46,400	44,677
OTHER PRESS RECEIPTS - - -	50,000	50,000	50,600	49,661
Total, Stationery and Printing, Rupees -	1,26,000	1,19,000	1,30,000	1,20,715

REVENUE AND RECEIPTS—*continued.*

XXIV.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
PREMIUM ON BILLS - - - -	70,000	70,000	60,000	74,087
UNCLAIMED BILLS OF EXCHANGE OF MORE THAN THREE YEARS' STANDING - - - -	...	...	...	642
EXTRAORDINARY ITEMS - - -	...	71,000	...	...
TOTAL IMPERIAL -	70,000	1,41,000	60,000	74,729
PROVINCIAL.				
GAIN BY EXCHANGE ON LOCAL TRANSACTIONS -	...	...	...	730
UNCLAIMED DEPOSITS - - -	3,00,000	3,40,000	2,00,000	3,75,053
TREASURE TROVE - - - -	100	...	...	84
SALE PROCEEDS OF DURBAR PRESENTS -	1,000	6,000	10,000	1,076
SALE OF OLD STORES AND MATERIALS - -	30,000	34,500	35,000	27,710
RENTS—				
Staging Bungalow (P. W. Fund) - -	10,000	9,000	9,500	8,715
Circuit House - - - -	5,000	6,000	6,000	3,934
Other Rents - - - -	5,000	5,000	6,000	5,346
	20,000	20,000	21,500	17,995
FEES FOR GOVERNMENT AUDITS—				
Commission on purchase and sale of Government Securities - - - -	100	100	...	25
Recoveries for Audit of Municipal accounts -	28,000	26,000	26,000	13,865
	28,100	26,100	26,000	13,891
MISCELLANEOUS FEES, FINES AND FORFEITURES—				
Marriage Fees - - - -	50	50	50	80
Fees realised by Registration of Copyrights -	50	100	100	86
Fees for survey of Tea Lands - -	500	500	5,000	1,617
Partition Fees - - - -	99,900	1,00,000	72,000	1,11,945
Other Items - - - -	1,500	1,350	1,400	1,541
	1,02,000	1,02,000	78,550	1,15,269
MISCELLANEOUS—				
Fees and Fines of Revenue Courts - -	20,000	20,000	20,000	25,739
Cash Recoveries of service payments of previous years - - - -	10,000	8,000	8,000	10,692
Survey expenses and Charges for advertising sale of Waste Lands - - - -	27,000	27,000	4,000	25,633
Recoveries of Law Charges other than in Pauper Suits - - - - -	2,000	3,000	1,000	1,355
Recoveries from Local Funds towards cost of Controlling and Account Offices - -	85,000	90,000	1,00,000	87,353
Receipts of the Chittagong Steamer - -	3,000	3,000	5,000	2,857
Other Items - - - -	500	6,000	6,250	4,882
Marine Insurance recoveries on P. W. Stores -	10,900	10,500	...	...
Value of Mathematical Stores returned - -	2,000	5,000	2,000	2,721
Sundry Receipts—Circuit House - -	600	700	600	553
,, General management of Wards' and Attached Estates -	50	50	...	21
,, Encamping ground grazing -	50	50	100	87
Public Works Cess under Act II of 1877 (B. C.) -	700	1,100	2,000	921
	1,61,800	1,74,400	1,48,950	1,62,814
TOTAL PROVINCIAL -	6,43,000	7,03,000	5,20,000	7,14,622
LOCAL.				
RENTS—(LOCAL)—				
Serais and Staging Bungalows (District Road Fund) - - - -	11,500	11,500	10,000	11,575
Ditto ditto (District Road Account)	1,000	1,000	800	578
	12,500	12,500	10,800	12,153
MISCELLANEOUS FEES, FINES AND FORFEITURES (LOCAL)	1,01,000	1,00,000	80,500	1,01,583
MISCELLANEOUS—(LOCAL)—				
Sundry Receipts (District Road Fund) - -	1,50,000	1,50,000	77,500	1,53,832
Ditto (District Road Account) -	500	500	1,200	82
	1,50,500	1,50,500	78,700	1,53,914
TOTAL LOCAL -	2,64,000	2,63,000	1,70,000	2,67,650
Total Miscellaneous, Rupees -	9,77,000	11,07,000	7,50,000	10,57,001

REVENUE AND RECEIPTS —*continued.*

XXXI.—IRRIGATION AND NAVIGATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	14,000	14,000	11,000	14,133
Total Irrigation and Navigation, Rupees -	14,000	14,000	11,000	14,133

XXXIII.—CIVIL BUILDINGS, ROADS, AND SERVICES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IN CHARGE OF CIVIL OFFICERS—				
Tolls on Ferries - - - -	4,97,000	5,00,000	5,05,200	5,02,928
Cemetery Receipts - - -	1,000	2,500	1,000	1,887
Miscellaneous - - - -	3,000	500	4,800	83,528
TOTAL PROVINCIAL -	5,01,000	5,03,000	5,11,000	5,88,343
LOCAL.				
IN CHARGE OF CIVIL OFFICERS - -	...	1,000	...	233
Total Civil Buildings, Roads, and Services, Rupees - - - -	5,01,000	5,04,000	5,11,000	5,88,576

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1885-86.

1.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	8,000	8,000	8,000	6,724
Commission on Stock Notes - - -	...	...	...	513
Total 1, Interest, &c., Rupees -	8,000	8,000	8,000	7,237

2.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	1,09,000	1,09,000	1,08,000	1,14,192
" on District Savings Bank Deposits -	95,000	95,000	95,000	95,652
" on Deposits in State Railway Provident Institutions - - -	4,000	4,000	4,000	4,572
" on Compensation for Lands taken for Public Purposes - -	500	500	500	789
" on Law Charges - - -	100	100	...	109
" on Miscellaneous Accounts - -	1,400	1,400	500	1,087
Total 2, Interest on other Obligations, Rupees-	2,10,000	2,10,000	2,08,000	2,16,401

3.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds—Imperial - - -	4,91,000	5,38,000	4,64,000	4,69,707
Drawbacks - - - -	3,000	3,000	2,000	3,200
Total Imperial -	4,94,000	5,41,000	4,66,000	4,72,907
Provincial.				
Revenue Refunds—Provincial - -	1,24,000	1,35,000	1,07,000	1,42,429
Local.				
Revenue Refunds—Local - - -	28,000	26,000	31,000	24,598
Total 3, Refunds and Drawbacks, Rupees -	6,46,000	7,02,000	6,04,000	6,39,934

EXPENDITURE—*continued.*

3.—REFUNDS AND DRAWBACKS—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds, Imperial.				
Imperial Heads.				
Opium - - - - -	5,000	4,000	3,500	4,650
Salt - - - - -	2,00,000	2,10,000	2,25,000	1,87,068
Customs - - - - -	1,45,000	1,44,000	1,14,000	1,42,538
	3,50,000	3,58,000	3,42,500	3,34,256
Divided Heads, Imperial Share.				
Land Revenue - - - -	45,400	1,00,000	40,000	46,646
Stamps - - - -	80,000	60,000	61,500	67,883
Excise - - - - -	4,000	3,350	3,350	2,172
Assessed Taxes - - - -	9,950	15,000	15,000	17,298
Forest - - - - -	150	150	150	57
Registration - - - -	1,500	1,500	1,500	1,395
	1,41,000	1,80,000	1,21,500	1,35,451
Total Revenue Refunds, Imperial -	4,91,000	5,38,000	4,64,000	4,69,707
PROVINCIAL.				
Revenue Refunds—Provincial.				
Provincial Heads.				
Provincial Rates - - - -	5,500	7,500	6,000	31,442
Salt other than Customs and Excise duty -	...	...	500	...
	5,500	7,500	6,500	31,442
Divided Heads, Provincial Share.				
Land Revenue - - - -	22,900	47,000	19,000	22,183
Stamps - - - -	80,000	60,500	61,500	67,883
Excise - - - - -	4,000	3,350	3,350	2,172
Assessed Taxes - - - -	9,950	15,000	15,000	17,298
Forest - - - - -	150	150	150	57
Registration - - - -	1,500	1,500	1,500	1,394
	1,18,500	1,27,500	1,00,500	1,10,987
Total Revenue Refunds—Provincial -	1,24,000	1,35,000	1,07,000	1,42,429

EXPENDITURE—*continued.*

4.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL. COMPENSATIONS.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Sayer.	Rs.	Rs.	Rs.	Rs.
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor - -	6,760	6,500	6,760	6,998
Compensation not exceeding Rs. 5,000 per annum -	46,700	46,500	46,500	32,649
	53,460	53,000	53,260	39,647
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernágore, dated 5th July 1839 - - -	20,000	20,000	20,000	20,000
Opium.				
Compensation payable under convention with the French Government, dated 16th July 1884 -	3,000	3,000	...	...
	76,460	76,000	73,260	59,647
MISCELLANEOUS - - - -	50,000	50,000	50,000	50,216
	1,26,460	1,26,000	1,23,260	1,09,863
Lump alterations - - -	+540	...	−260	
Total 4, ASSIGNMENTS, &c., Rupees -	1,27,000	1,26,000	1,23,000	1,09,863

5.—LAND REVENUE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEYS—IMPERIAL - - -	56,000	91,000	78,800	1,10,950
LAND SETTLEMENT CHARGES—IMPERIAL - -	53,000	65,000	49,200	53,590
TOTAL IMPERIAL -	1,09,000	1,56,000	1,28,000	1,64,540
PROVINCIAL.				
COLLECTORS' AND DEPUTY COMMISSIONERS', &c., ESTABLISHMENTS - - - -	27,42,100	26,50,000	26,75,600	26,36,941
CHARGES FOR THE MANAGEMENT OF ESTATES THE RENTAL OF WHICH BELONGS PERMANENTLY OR TEMPORARILY TO GOVERNMENT - - - -	3,27,000	3,00,000	3,00,000	2,87,642
REVENUE SURVEYS - - - -	26,500	43,000	56,100	52,762
LAND SETTLEMENT CHARGES - - -	25,200	31,000	24,100	25,485
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS -	1,64,000	1,61,000	1,61,000	1,87,625
SUB-DIVISIONAL ESTABLISHMENTS - -	1,17,000	1,16,000	1,16,000	1,10,657
RENTS, RATES AND TAXES - - -	1,200	2,000	2,200	1,908
PETTY CONSTRUCTION AND REPAIRS - -	1,000	1,000	1,000	17
	34,04,000	33,04,000		
Deduct transferred to 28, Civil Furlough, &c. allowances	3,000	3,000		
TOTAL PROVINCIAL -	34,01,000	33,01,000	33,36,000	33,03,037
Total 5, Land Revenue, Rupees -	35,10,000	34,57,000	34,64,000	34,67,577

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Revenue Surveys.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		DEMARCATION SURVEY.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
3	1	Assistant Superintendents or Deputy Collectors - - -	6,000	13,000	13,050	14,415
		Establishment.				
		Clerks - - - -	4,050	9,000	9,865	8,983
		Surveyors and Assistant Surveyors -	630	...	720	110
		Servants, Guards, Measurers and others -	660	2,000	1,250	3,146
		Field Establishment - -	6,432	21,000	22,913	20,951
		Temporary Establishment - -	...	3,000	...	7,932
		Survey of the Ghatwali lands in Maunbhoom and Bancoora - -	5,000	...	...	...
			16,772	35,000	34,748	41,122
		Carried over -	22,772	48,000	47,798	55,537

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Revenue Surveys—*continued.* DEMARCATION SURVEY—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	22,772	48,000	47,798	55,537
Travelling Expenses and Allowances -	1,200	5,000	5,710	5,093
Service Postage Stamps - - -	...	300	...	355
Boundary Pillars - - -	...	3,000	3,100	3,832
Miscellaneous - - - -	2,128	3,700	3,292	3,556
Cost of Medical Stores - - -	...	...	...	59
Cost of Cadastral Maps - - -	...	...	19,000	...
Mathematical Stores - - -	...	...	...	302
	26,100	60,000	78,900	68,734
Survey charges transferred from India Estimate -	8,000	36,000	56,000	75,769
Cost of Cadastral Maps - - -	17,000	13,000		19,209
	51,100	1,09,000	1,34,900	1,63,712
Lump addition - - -	+31,400	+25,000	...	...
Total Revenue Surveys, Rupees -	82,500	1,34,000	1,34,900	1,63,712
IMPERIAL -	56,000	91,000	78,800	1,10,950
PROVINCIAL -	26,500	43,000	56,100	52,762

Numbers. 1884-85.	Numbers. 1885-86.	**Land Settlement Charges.**				
1	1	Settlement Officers - -	1,200	1,900	1,200	2,900
		Establishment - - -	9,120	8,100	8,388	6,838
		Deputy Collectors and Establishments -	16,751	17,000	11,591	17,100
		Measuring Establishments - -	16,371	19,000	22,131	6,122
		Establishment for writing Jummabundee Papers - - -	23,235	22,000	13,489	21,615
		Temporary Establishment - -	4,223	10,000	...	12,537
			69,700	76,100	55,599	64,212
		Travelling Expenses - - -	2,700	4,000	2,197	1,342
		Service Postage Stamps - - -	363	200	300	167
		European Stores - - -	...	...	...	180
		Office Expenses and Miscellaneous - -	4,237	13,800	14,004	10,274
			7,300	18,000	16,501	11,963
		Total Land Settlement Charges, Rupees -	78,200	96,000	73,300	79,075
		IMPERIAL -	53,000	65,000	49,200	53,590
		PROVINCIAL -	25,200	31,000	24,100	25,485

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* **Collectors' and Deputy Commissioners', &c., Establishments.**				
		Salaries.				
		Collectors and Magistrates—				
15	15	1st Grade, at Rs. 2,250 each per mensem - - -	4,05,000		4,05,000	
15	15	2nd Grade, at Rs. 1,800 each per mensem - - -	3,24,000		3,24,000	
7	7	3rd Grade, at Rs. 1,500 each per mensem - - -	1,26,000		1,26,000	
		Joint Magistrates and Deputy Collectors—				
23	23	1st Grade, at Rs. 900 each per mensem - - -	2,48,400	13,14,000	2,48,400	12,65,979
11	11	2nd Grade, at Rs. 700 each per mensem - - -	92,400		92,400	
		Assistant Magistrates and Collectors—				
62	63	1st Class, at Rs. 450 to Rs. 500 each per mensem - - -	3,67,440		3,63,840	
15	8	2nd Class, at Rs. 400 each per mensem	33,600		67,200	
		Assistant Magistrates and Collectors under Sec. 6, Vic. Chap. 3 -	...		...	
231	231	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from Rs. 200 to Rs. 800 each per mensem	11,34,300	11,38,000	11,31,000	11,63,789
		Carried over -	27,31,140	24,52,000	27,57,840	24,29,768

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued. **Collectors' and Deputy Commissioners', &c., Establishments**—*continued.*	Rs.	Rs.	Rs.	Rs.
		Salaries—continued				
		Brought forward -	27,31,140	24,52,000	27,57,840	24,29,768
9	8	Deputy Commissioners: salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem - - -	1,52,000	1,68,000	1,64,000	1,62,393
6	6	Assistant ditto: salaries varying from Rs. 500, Rs. 700 and Rs. 800 each per mensem - - -	51,600		51,600	
1	1	Sub-Assistant Commissioner -	1,200	...	1,200	400
			29,35,940	26,20,000	29,74,640	25,92,561
		DEDUCT—Probable Savings -	2,28,660		2,35,680	
			27,07,280		27,38,960	
		Less—Deduction on account of the Civil Service Annuity - -	67,280		68,960	
			26,40,000	26,20,000	26,70,000	25,92,561
		DEDUCT—* Moiety of salaries provided under Grant 19, "Criminal Courts," page 38	13,20,000	13,10,000	13,35,000	12,96,280
		ADD— 1 Director of Agriculture (Collector III Grade) 18,000; Deduction on account Civil Service Annuity . 720	13,20,000; 17 280			
			13,37,280	13,10,000	13,35,000	12,96,281
		Establishment.				
3,138	3,174	Chief Office Establishment -	...	...	...	5,54,005
		Tehsildars (or Mamlatdars) and Establishment - - -	7,43,700	7,10,000	7,35,000	1,59,425
		Temporary Establishment - -	8,330	5,000	6,530	3,828
		Survey of Waste Land—Establishment and Contingencies - -	1,730	14,000	1,730	21,855
		Partition Establishment - -	68,000	84,000	50,000	67,878
		Revenue Record Room Establishment and Contingent Charges - -	68,000	60,000	68,000	65,644
			8,89,760	8,73,000	8,61,260	8,72,635
		Contingencies.				
		Law Charges - - - -	50,460	39,000	50,000	48,246
		House Allowance - - - -	2,500	2,500	2,500	2,446
		Compensation for lands taken for public purposes -	20,340	7,000	...	2,075
		Office and Ground Rent - - -	14,250	15,000	14,540	9,281
		Petty Construction and Repairs - -	27,400	18,000	23,300	16,443
		Service Telegrams - - - -	3,950	5,000	3,900	3,050
		Section Writing - - - -	30	...	30	2
		Purchase of Tents - - - -	15,730	25,500	26,100	11,859
		Do. of Furniture . . .	16,610	...	...	22,069
		Do. of Books and Publications - -	700	500	600	223
		Contract Contingencies - - -	56,110	55,000	52,140	59,995
		Value of Mathematical Stores - - -	...	3,000	...	5,713
		Do. of Mint Stores - - -	...	500	...	411
		Other Miscellaneous - - -	17,020	16,000	15,540	8,827
			2,25,100	1,87,000	1,88,650	1,90,640
		Travelling Expenses.				
		Travelling and Tentage Allowances of Officers -	63,300	57,000	63,000	55,163
		Ditto ditto of Establishment - - - -	26,300	23,000	30,000	22,201
			89,600	80,000	93,000	77,364
		Postage Charges.				
		Purchase of Service Postage Stamps -	30,000	30,000	30,000	28,875
		Carried over -	25,71,740	24,80,000	25,07,910	24,65,795

* The division of the salaries of the above Officers has been reckoned on the estimate of the proportion of time given severally to Land Revenue and Criminal duties.

EXPENDITURE—*continued.*

5.—LAND REVENUE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. **Collectors' and Deputy Commissioners', &c., Establishments**—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	25,71,740	24,80,000	25,07,910	24,65,795
		Charges for the service of Revenue Processes.				
105	113	Nazirs - - -	41,540	41,000	40,960	39,668
1,023	1044	Peons - - - -	78,830	76,000	76,780	72,839
		Extra Peons - - -	46,250	48,000	45,430	52,739
		Travelling charges - - -	3,740	5,000	4,520	5,767
		Contingencies - - -	...	...	...	133
			1,70,360	1,70,000	1,67,690	1,71,146
		Total Collectors', &c., Establishments, Rs. -	27,42,100	26,50,000	26,75,600	26,36,941
		Sub-divisional Establishments.				
77	77	Sub-Deputy Magistrates and Collectors	74,550	77,000	73,950	76,586
		Establishment.				
		Canungoes and Surveyors - -	24,050	23,000	22,650	22,389
		Chainmen and Measurers - -	12,210	10,000	12,210	7,442
			36,260	33,000	34,860	29,831
		Contingent Charges.				
		Travelling Allowances - -	6,190	6,000	7,190	4,240
		Total Sub-divisional Estabts., Rupees -	1,17,000	1,16,000	1,16,000	1,10,657

6.—OPIUM.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS	3,26,000	3,32,000	3,32,000	3,29,629
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	1,12,15,000	1,31,22,000	1,04,00,000	68,20,756
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES -	1,92,000	1,86,000	1,87,000	1,11,938
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS - - - -	5,76,000	5,60,000	5,61,000	5,53,558
" PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES - - - -	1,21,04,000	1,49,11,000	1,17,55,000	1,03,97,067
" TRAVELLING AND OTHER MISCELLANEOUS CHARGES	2,45,000	2,45,000	2,22,000	1,93,635
OPIUM MISCELLANEOUS CHARGES IN CALCUTTA - -	42,000	42,000	43,000	57,738
COMMISSION OF ENQUIRY - - - - - - - -	...	...	...	45,916
Total 6, Opium, Rupees -	2,47,00,000	2,93,98,000	2,35,00,000	1,85,10,237

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Behar—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	31,200	1,75,000	34,000	1,74,597
1	1	Principal Assistant - -	14,400		14,400	
11	11	Sub-Deputy Agents - -	94,800		96,000	
9	9	Assistants - - -	30,000		34,200	
			1,70,400		1,78,600	
		DEDUCT—Civil Service Annuity -	1,248		1,360	
			1,69,152	1,75,000	1,77,240	1,74,597
		Sudder Establishment.				
49	41	Clerks - - - -	42,780	52,000	40,210	52,765
149	152	Servants - - -	8,650		8,470	
			51,430	52,000	48,680	52,765
		Mofussil Establishment.				
287	287	Clerks - - - -	48,804	1,05,000	48,810	1,01,605
850	851	Servants - - -	55,464		55,400	
		Temporary Establishment - -	1,240	...	1,240	662
			1,05,508	1,05,000	1,05,450	1,02,267
			3,26,090		3,31,370	
		Lump alteration -	—90		+630	
		Total Behar—Establishment of Agents, &c., Rupees - - -	3,26,000	3,32,000	3,32,000	3,29,629
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation - - -	1,03,00,000	1,22,28,000	95,00,000	61,47,812
		„ for Leaves - - -	1,03,200	1,03,000	1,03,200	58,731
		„ for Trash - - - -	6,700	6,700	6,700	3,740
		„ for Timber Contract - -	4,20,000	4,20,000	4,20,000	3,05,178
		„ for Temporary Establishment - -	3,000	4,000	3,000	5,293
		Transit and Weighment Charges - -	47,335	46,300	46,300	25,588
		„ Temporary Establishment - -	10,800	11,000	10,800	6,050
		Freight - - - - -	1,38,000	88,000	1,38,000	77,061
		Manufacturing Charges, &c. - - -	52,000	74,000	52,000	58,675
		Temporary Establishment - - -	9,000	16,000	9,000	10,927
		Purchase of Opium - - - -	1,25,000	1,25,000	1,25,000	1,21,701
			1,12,15,035	1,322000	1,04,14,000	68,20,756
		DEDUCT—Probable Savings - - -	35		14,000	
		Total Behar—Payments to Cultivators, &c., Rupees - - -	1,12,15,000	1,31,22,000	1,04,00,000	68,20,756
		Behar—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - -	17,845	16,000	16,700	16,677
		Commission to Amlah - - -	1,30,673	1,31,000	1,31,000	61,420
		Rewards on Confiscations - - -	13,000	10,000	10,000	7,570
		Petty Construction and Repairs - -	11,600	10,000	10,000	5,607
		Value of Medical Stores, &c. - - -	...	...	...	55
		„ of Mint Stores - - -	...	...	...	1,336
		Office and Ground Rent - - -	382	382	382	1,622
		Freight on Europe Stores - - -	...	...	...	116
		Office Expenses - - - -	10,200	10,000	10,600	5,370
		Miscellaneous - - - -	5,500	5,618	5,618	10,743
			1,89,200	1,83,000	1,84,300	1,10,516
		Postage Charges.				
		Purchase of Service Postage Stamps - -	2,800	3,000	2,700	1,422
		Total Behar—Travelling and other Miscellaneous Charges, Rupees -	1,92,000	1,86,000	1,87,000	1,11,938

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Benares—Establishment of Agents and Sub-Deputy Agents.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent - - - -	36,000	2,66,000	36,000	2,78,289
1	1	Principal Assistant - -	12,000		12,000	
12	15	Sub-Deputy Agents - -	1,10,400		86,400	
37	34	Assistants - - -	1,19,400		1,33,800	
			2,77,800		2,68,200	
		DEDUCT—Civil Service Annuity -	1,440		1,440	
			2,76,360	2,66,000	2,66,760	2,78,289
		Sudder Establishment.				
50	50	Clerks - - - -	44,528	1,02,000	44,408	54,097
178	178	Servants - - -	13,854		13,854	
		Temporary Establishment - -	50,000	...	44,000	39,181
			1,08,382	1,02,000	1,02,262	93,278
		Mofussil Establishment.				
330	326	Clerks - - - -	1,00,548	1,92,000	1,00,790	1,81,991
1,387	1,391	Servants - - -	91,524		91,430	
			1,92,072	1,92,000	1,92,220	1,81,991
			5,76,814		5,61,242	
		Deduct for rounding -	814		242	
		Total Benares—Establishment, &c., Rupees - - -	5,76,000	5,60,000	5,61,000	5,53,558
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for cultivation of Opium - -	1,01,81,696	1,30,00,000	99,81,696	85,80,752
		" for Leaves - - -	1,65,450	1,72,000	1,45,200	1,74,087
		" for Trash - - -	24,625	25,000	22,875	18,984
		Transit and Weighment Charges - -	85,000	63,000	85,000	46,340
		" Temporary Establishment - -	8,400	4,000	9,100	4,138
		Freight - - - - -	3,24,484	3,27,000	3,01,196	2,49,195
		Manufacturing Charges, &c. - - -	1,20,000	1,23,000	1,60,000	87,411
		Temporary Establishment - - -	15,000	17,000	15,000	12,362
		Purchase of Opium - - - -	11,79,895	11,80,000	11,79,933	12,23,798
			1,21,04,550	1,49,11,000	1,19,00,000	1,03,97,067
		DEDUCT—Probable Savings -	550		1,45,000	
		Total Benares—Payments to Cultivators, &c., Rupees - - -	1,21,04,000	1,49,11,000	1,17,55,000	1,03,97,067
		Benares—Travelling and other Miscellaneous Charges.				
		Travelling Allowances - - -	70,000	66,000	56,000	60,261
		Commission to Amlah - - -	62,400	68,000	56,052	43,359
		Rewards - - - - -	10,000	16,000	15,000	5,392
		Petty Construction and Repairs - -	4,000	2,000	3,770	963
		Office and Ground Rent - - -	11,000	11,000	11,981	11,237
		Office Expenses - - - -	43,700	41,000	34,737	40,940
		Miscellaneous - - - -	36,300	35,000	37,460	25,639
		Mint Stores - - - -	...	...	...	28
		Medical Stores - - - -	...	...	...	440
			2,37,400	2,39,000	2,15,000	1,88,259
		Postage Charges.				
		Purchase of Service Postage Stamps - -	7,600	6,000	7,000	5,376
		Total Benares—Travelling and other Miscellaneous Charges, Rupees -	2,45,000	2,45,000	2,22,000	1,93,635

EXPENDITURE—*continued.*

6.—OPIUM—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Opium Miscellaneous Charges in Calcutta.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		GODOWN ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Intendant - - -	6,000	6,000	6,000	5,900
		Establishment.				
2	2	Clerks - - - -	1,081	2,965	997	2,873
22	22	Servants - - -	1,968		1,968	
			3,049	2,965	2,965	2,873
		Contingent Charges.				
		Contingent expense for storing Opium -	9,600	9,600	9,600	10,278
		Commission to Auctioneers for sale of Opium -	500	500	500	384
		Advertising Charges - - -	600	2,300	600	550
		Miscellaneous Expenses - - -	22,251	20,635	23,335	37,753
			32,951	33,035	34,035	48,965
		Total Opium Miscellaneous Charges in Calcutta, Rupees - -	42,000	42,000	43,000	57,738

7.—SALT.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL.				
		PREVENTIVE ESTABLISHMENTS - - -	25,500	19,000	31,000	15,117
		SALARIES, ESTABLISHMENTS, AND CONTINGENCIES -	3,500	6,000	...	9,728
			29,000	25,000	31,000	24,845
		PROVINCIAL.				
		Salaries, Establishments, and Contingencies.				
		Establishments.				
1	1	Preventive Inspector - -	1,800	1,800	1,200	1,503
2	2	Intendants - - -	1,320	1,320	1,320	1,319
15	15	Clerks - - - -	5,952	5,920	5,915	9,188
38	38	Servants - - -	3,252	3,160	3,252	
		Temporary Establishment - -	100	100	100	69
			12,424	12,300	11,787	12,079
		Contingencies.				
		Scales and Weights - - -	1,750	1,600	1,650	1,588
		Office and House Rent - - -	73	73	73	30
		Rewards to Informers - - -	2,510	2,327	2,327	1,782
		Law Charges - - - -	70	100	100	...
		Petty Construction and Repairs - -	3,040	2,000	2,240	1,686
		Miscellaneous - - - -	1,349	1,200	1,170	802
			8,792	7,300	7,560	5,888
		Travelling Allowances - - -	55	100	130	65
		Postage Charges.				
		Purchase of Service Postage Stamps -	305	300	342	288
			21,576	20,000	19,819	18,320
		DEDUCT—Probable savings -	576	...	819	
		TOTAL, SALARIES, &c., PROVINCIAL -	21,000	20,000	19,000	18,320
		Total 7, Salt, Rupees -	50,000	45,000	50,000	43,165

EXPENDITURE—*continued.*

8.—STAMPS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE - - -	78,800	74,000	78,000	70,284
CHARGES FOR THE SALE OF GENERAL STAMPS -	85,000	81,000	1,11,000	84,010
CHARGES ON SALE OF COURT-FEE STAMPS - -	1,21,000	1,20,000	1,20,000	1,18,917
DISCOUNT ON PLAIN PAPER - - -	10,200	10,000	10,000	10,125
STAMP PAPER SUPPLIED FROM CENTRAL STORES -	1,88,000	1,80,000	1,66,000	1,57,364
Total 8, Stamps, Rupees -	4,83,000	4,65,000	4,85,000	4,40,700
IMPERIAL -	2,41,000	2,32,000	2,42,000	2,20,350
PROVINCIAL -	2,42,000	2,33,000	2,43,000	2,20,350

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Superintendent of Stamps and Stationery	18,000	18,000	18,000	16,219
		Establishment.				
1	1	Head Assistant - - -	4,800	40,700	4,800	40,555
1	1	Store-keeper - - -	8,400		8,400	
52	52	Clerks - - -	25,020		24,804	
29	29	Servants - - -	2,724		2,724	
		Temporary Establishment - -	...		...	
			40,944	40,700	40,728	40,555
		Contingencies.				
		Landing, Freight and Packing Charges -	6,500	8,000	5,800	8,481
		One-third Freight on Europe Stores -	500	300	500	137
		Miscellaneous - - -	2,056	3,500	1,522	1,361
		Mint Stores - - -	...	...	...	138
		Cost of Punching Machines - -	8,000	...	9,000	...
			17,056	11,800	16,822	10,117
		Postage Charges.				
		Purchase of Service Postage Stamps -	2,800	3,500	2,450	3,393
		Total Superintendence, Rupees -	78,800	74,000	78,000	70,284

Numbers. 1884-85.	Numbers. 1885-86.	Charges for the Sale of General Stamps.				
		Establishment.				
37	3	Clerks - - - -	828	800	22,232	3,743
93	...	Servants - - -			8,068	
			828	800	30,300	3,743
		Discount on Sale of Stamps - -	75,000	73,000	72,000	73,309
		Contingencies and Miscellaneous - -	5,224	5,000	4,900	5,152
		Reward to Informers - - -	3,540	2,000	3,500	1,754
			83,764	80,000	80,400	80,215
		Postage Charges.				
		Purchase of Service Postage Stamps -	300	200	300	52
			84,892			
		Add for rounding - - - - - -	108			
		Total Charges for the Sale of General Stamps, Rupees -	85,000	81,000	1,11,000	84,010
		Charges on Sale of Court-Fee Stamps				
		Discount - - - - -	1,20,916	1,20,000	1,19,976	1,18,893
		Establishment for the Sale of Stamps - -	84		24	24
		Total Charges on Sale of Court-Fee Stamps, Rupees -	1,21,000	1,20,000	1,20,000	1,18,917

EXPENDITURE—*continued.*

9.—EXCISE.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Abkaree Superintendent, Calcutta -	12,000	12,000	12,000	12,000
		Establishment.				
		Office Establishment—				
109	103	Clerks - - -	38,640	42,000	41,967	64,037
44	43	Servants - - -	2,661		2,709	
			41,301	42,000	44,676	64,037
	58	Establishment of Calcutta Collectorate—				
	93	Clerks - - -	37,164	44,400	..	...
		Servants - - -	8,850			
			46,014	44,400	...	...
		Distillery Establishment—				
14	8	Darogahs - - -	4,068	14,400	13,047	5,027
24	20	Clerks - - -	4,392		5,638	
89	89	Servants - - -	5,340	...	5,340	9,375
			13,800	14,400	24,025	14,402
		District Establishment—				
7	7	Excise Inspectors - -	13,650	1,36,600	15,678	9,339
114	114	Preventive Inspectors and Darogahs	53,556		53,042	59,170
84	83	Sudder Clerks - -	18,930		18,975	73,806
776	778	Peons - - -	50,520		50,292	
			1,36,656	1,36,600	1,37,987	1,42,315
		Additional expenditure estimated by the Government of Bengal for reforms recommended by the Excise Commission - - - -	1,03,091	...	...	...
		Contingencies.				
		Rewards - - - -	3,900	3,000	4,430	4,097
		Office and Ground Rent - -	8,210	8,164	8,164	8,078
		Law Charges - - -	300	300	300	...
		Petty Construction and Repairs - -	5,000	5,000	6,204	4,588
		Other Miscellaneous Charges - -	800	806	806	1,882
		Purchase of Furniture - - -	1,300	1,000	1,530	959
		Purchase of Books - - -	28	30	28	...
		Contract Contingencies - - -	6,000	4,000	6,000	4,873
			25,538	22,300	27,462	24,477
		Travelling Expenses.				
		Travelling Allowances - - -	20,300	17,000	16,740	13,871
		Postage Charges.				
		Purchase of Service Postage Stamps -	1,300	1,300	1,610	1,191
			4,00,000	2,90,000	2,64,500	2,72,293
		DEDUCT—Probable Savings -	...	...	2,500	
		Total Collectors', &c., Establishments -	4,00,000	2,90,000	2,62,000	2,72,293
		Total 9, Excise, Rupees -	4,00,000	2,90,000	2,62,000	2,72,293
		IMPERIAL - - -	2,00,000	1,45,000	1,31,000	1,36,147
		PROVINCIAL - - -	2,00,000	1,45,000	1,31,000	1,36,146

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EXPENDITURE — *continued.*

10.—PROVINCIAL RATES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
COLLECTION OF RATES AND CESSES.				
District Road Fund—				
Clerks - - - -				
Servants - - - -	2,60,000	2,56,000	2,47,000	2,69,367
Contingencies - - - -				
Total 10, Provincial Rates, Rupees -	2,60,000	2,56,000	2,47,000	2,69,367

11.—CUSTOMS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SEA CUSTOMS, SALARIES, ESTABLISHMENT AND CONTINGENCIES - - - -	4,86,000	4,93,000	4,93,000	4,85,898
Total 11, Customs, Rupees -	4,86,000	4,93,000	4,93,000	4,85,898

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* Sea Customs—Salaries, Establishments & Contingencies. Calcutta.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Collector - - -	24,000		24,000	
—		Deputy Collector - -	...	31,500	...	30,890
1	1	Assistant Collector - -	9,050		8,450	
			33,050	...	32,450	...
		DEDUCT—Civil Service Annuity	960	...	960	...
			32,090	31,500	31,490	30,890
		Establishment.				
9	9	Appraising Establishment -	21,024	21,400	21,396	20,417
171	171	Clerks and Servants - -	82,704	81,500	84,712	80,071
—		Temporary Establishment -	3,600	500	800	451
			1,07,328	1,03,400	1,06,908	1,00,939
		Preventive Establishment.				
1	1	Surgeon to the Preventive Establishment	600	600	600	600
1	1	Superintendent - - -	12,000	12,000	12,000	13,341
8	8	Inspectors - - -	33,720	33,500	33,960	34,060
100	100	Preventive Officers - -	1,92,600	1,89,000	1,92,600	1,88,966
53	53	Clerks and servants - -	4,122	4,000	4,050	3,530
144	144	Boat Establishment - -	15,755	15,600	15,755	15,374
		Temporary Establishment - -	10,000	14,000	10,000	17,318
			2,68,797	2,68,700	2,68,965	2,73,189
		Wharf Establishment.				
22	21	Wharf Officers - -	21,696	21,700	21,696	21,998
18	18	Servants - - -	1,536	1,500	1,536	...
		Temporary Establishment - -	...	...	...	700
			23,232	23,200	23,232	22,698
		Carried over -	4,31,447	4,26,800	4,30,595	4,27,716

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Sea Customs—Salaries, &c.—*continued.*				
Calcutta—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	4,31,447	4,26,800	4,30,595	4,27,716
Contingencies.				
Petty Construction and Repairs	300	300	300	...
Office Expenses and Miscellaneous	6,725	6,800	6,895	6,414
Repair of Preventive Service Boats	5,000	8,400	7,900	8,855
Value of Stores	...	...	...	98
Building Patrol Boats	...	8,000	8,000	...
Charges under Act VI of 1863—				
Rewards to Informers	} 2,600	1,160	...	...
Contingencies			1,200	1,031
	14,625	24,660	24,295	16,398
Travelling Allowances	200	100	200	97
Purchase of Service Postage Stamps	200	195	200	192
	400	295	400	289
	4,46,472	...	4,55,290	
DEDUCT—Probable Savings	1,742	...	3,470	
Total, Calcutta, Rupees	4,44,730	4,51,755	4,51,820	4,44,403
Balasore.				
Establishment.				
Clerks (Numbers 1884-85: 4; 1885-86: 4)	1,920	} 2,040	{ 1,920	} 2,118
Servants (Numbers 1884-85: 2; 1885-86: 2)	120		120	
Boat Establishment (Numbers 1884-85: 7; 1885-86: 7)	768	768	768	766
Temporary Establishment	...	...	...	202
	2,808	2,808	2,808	3,086
Preventive Establishment (Numbers 1884-85: 19; 1885-86: 19)	4,944	4,944	4,944	4,912
Temporary Establishment	380	380	380	108
	5,324	5,324	5,324	5,020
Contingencies.				
Petty Construction and Repairs	300	300	300	430
Office Expenses and Miscellaneous	218	228	228	129
Repair of Preventive Service Boats	50	50	50	1,080
Charges under Act VI of 1863—				
Rewards to Informers	} 50	50	50	10
Contingencies and Miscellaneous				
	618	628	628	1,649
Travelling Allowance	10	10	10	...
Postage Charges.				
Purchase of Service Postage Stamps	90	90	90	85
Total, Balasore, Rupees	8,850	8,860	8,860	9,840
Chittagong.				
Salary.				
Collector (Numbers 1884-85: 1; 1885-86: 1)	7,200	7,200	7,200	7,200
Establishment.				
Clerks and Servants (Numbers 1884-85: 21; 1885-86: 21)	3,816	3,730	3,738	3,636
Boat Establishment (Numbers 1884-85: 9; 1885-86: 9)	780	780	780	773
Temporary Establishment	270	270	270	270
	4,866	4,780	4,788	4,679
Preventive Establishment.				
Inspectors (Numbers 1884-85: 3; 1885-86: 3)	2,880	2,850	2,880	2,858
Preventive Officers (Numbers 1884-85: 10; 1885-86: 10)	4,080	4,070	4,080	4,057
Clerks (Numbers 1884-85: 2; 1885-86: 2)	480	480	480	480
Boat Establishment (Numbers 1884-85: 14; 1885-86: 14)	1,152	1,152	1,152	1,152
Temporary Establishment	200	200	200	302
	8,792	8,752	8,792	8,849
Wharf Establishment	600	568	600	568
Carried over	21,458	21,300	21,380	21,296
	4,53,580	4,60,615	4,60,680	4,54,243

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Sea Customs—Salaries, &c.—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,53,580	4,60,615	4,60,680	4,54,243
Chittagong—*continued.*				
Brought forward - -	21,458	21,300	21,380	21,296
Contingencies.				
Ground Rent - - - -	156	156	156	148
Petty Construction and Repairs - -	350	300	300	115
Office Expenses and Miscellaneous - -	610	500	634	497
Repair of Preventive Service Boats - -	650	200	200	151
Charges under Act VI of 1863—				
Rewards to Informers - - -	100	44	50	74
	1,866	1,200	1,340	985
Purchase of Service Postage Stamps -	50	50	50	46
	23,374	22,550	22,770	
DEDUCT—Probable Savings -	674		270	
Total, Chittagong, Rupees -	22,700	22,550	22,500	22,327
Cuttack.				
Numbers. 1884-85. / 1885-86.				
Establishment.				
1 / 1 Superintendent of Customs - -	1,800	1,800	1,800	2,771
1 / 1 Assistant - - -	1,200	1,200	1,200	
5 / 5 Clerks and Servants - -	1,668	1,668	1,668	1,667
10 / 10 Boat Establishment - -	1,176	1,176	1,176	1,176
	5,844	5,844	5,844	5,614
3 / 3 *Preventive Establishment* - -	1,260	1,260	1,260	1,237
Contingencies.				
Ground Rent - - - -	14	14	14	...
Petty Construction and Repairs - -	300	100	300	...
Office Expenses and Miscellaneous - -	77	72	77	81
Purchase and repair of boats - -	150	80	150	...
Travelling allowances - - -	...	...	...	36
	541	266	541	117
Purchase of Service Postage Stamps -	30	30	30	30
	7,675		7,675	
DEDUCT—Probable Savings -	575		475	
Total, Cuttack, Rupees -	7,100	7,400	7,200	6,998
Dacca.				
Numbers. 1884-85. / 1885-86.				
2 / 2 Clerks and Servants - -	432	432	432	582
2 / 2 Boat Establishment - -	156	156	156	...
Ground Rent - - -	18	18	18	18
Petty Construction and Repairs - -	100	50	170	...
Office Expenses and Miscellaneous - -	181	100	140	56
Service Postage Stamps - -	8	4	4	...
Purchase & repair of Boats - -	25	...	...	...
Total, Dacca, Rupees -	920	760	920	656
Carried over -	4,84,300	4,91,325	4,91,300	4,84,224

EXPENDITURE—*continued.*

11.—CUSTOMS—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. Sea Customs—Salaries, &c.—*continued.*	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,84,300	4,91,325	4,91,300	4,84,224
		Pooree.				
		Establishment.				
1	1	Clerk - - -	720	720	720	727
3	3	Preventive Establishment - -	720	720	720	720
			1,440	1,440	1,440	1,447
		Contingent Charges.				
		Petty Construction and Repairs - -	185	180	185	185
		Office Expenses and Miscellaneous - -	40	20	40	17
			225	200	225	202
		Travelling Allowances - - -	10	10	10	...
		Postage Charges.				
		Purchase of Service Postage Stamps -	25	25	25	25
		Total, Pooree, Rupees -	1,700	1,675	1,700	1,674
		Total Sea Customs, Salaries, Establishments, &c. -	4,86,000	4,93,000	4,93,000	4,85,898

12.—ASSESSED TAXES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
COLLECTION OF LICENSE TAX - - -	95,000	95,000	1,00,000	96,685
Total 12, Assessed Taxes, Rupees -	95,000	95,000	1,00,000	96,685
IMPERIAL - - -	47,000	47,000	50,000	48,342
PROVINCIAL - - -	48,000	48,000	50,000	48,343

13.—FOREST.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
A—CONSERVANCY AND WORKS - - -	2,75,000	1,97,000	2,84,000	1,95,791
B—ESTABLISHMENTS - - - -	2,45,000	2,03,000	2,16,000	1,91,908
Total 13, Forest, Rupees -	5,20,000	4,00,000	5,00,000	3,87,699
IMPERIAL - -	2,60,000	2,00,000	2,50,000	1,93,850
PROVINCIAL - -	2,60,000	2,00,000	2,50,000	1,93,849

DETAILS.

A—Conservancy and Works.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY - -	1,00,000	70,800	1,23,000	91,502
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	36,000	30,600	35,000	24,804
III.—CONFISCATED DRIFT AND WAIF WOOD - -	1,000	970	1,000	293
VI.—LIVE AND DEAD STOCK - - -	59,500	20,000	22,400	13,469
VII.—COMMUNICATIONS AND BUILDINGS - -	30,000	26,200	48,900	25,373
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - -	44,000	43,400	49,300	34,060
IX.—MISCELLANEOUS - - -	4,500	5,030	4,400	6,290
Total A—Conservancy and Works, Rupees -	2,75,000	1,97,000	2,84,000	1,95,791

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EXPENDITURE —*continued.*

13.—FOREST—*continued.*

B—Establishments.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
I.—SALARIES—				
a. Conservators	12,000	13,000	12,000	12,000
b. Superior Officers	96,000	70,000	76,200	71,971
c. Subordinate Forest and Depôt Establishments	71,400	60,840	72,600	59,510
d. Office Establishments	18,600	17,050	17,400	16,276
e. Deputation and Special Allowances	2,500	3,560	2,534	2,080
	2,00,500	1,64,450	1,80,734	1,61,837
II.—TRAVELLING ALLOWANCES—				
a. Conservators	2,000	2,000	2,200	1,894
b. Superior Officers	22,000	16,000	17,000	11,737
c. Subordinate Forest and Depôt Establishments	9,200	8,900	6,500	6,310
d. Office Establishments	2,000	2,000	1,500	1,454
	35,200	28,900	27,200	21,395
III.—CONTINGENCIES—				
a. Stationery	70	50	50	26
b. Carriage of Tents and Records	950	900	960	529
c. Rents, Rates and Taxes	3,560	4,200	3,260	4,860
e. Official Postage	1,760	1,600	1,300	1,394
f. Sundries	2,960	2,900	2,496	1,867
	9,300	9,650	8,066	8,676
Total B—Establishments, Rupees	2,45,000	2,03,000	2,16,000	1,91,908

14.—REGISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	68,000	62,000	63,000	62,959
DISTRICT CHARGES	4,91,000	4,78,000	4,44,000	4,49,589
LAND REGISTRATION CHARGES	31,000	35,000	54,000	45,319
Total 14, Registration, Rupees	5,90,000	5,75,000	5,61,000	5,57,867
IMPERIAL	2,95,000	2,88,000	2,81,000	2,78,934
PROVINCIAL	2,95,000	2,87,000	2,80,000	2,78,933

DETAILS.

Numbers. 1884-85	Numbers. 1885-86	Superintendence.	Budget Estimate 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar General	20,160	37,900	17,600	19,692
2	2	Inspectors of Registration Offices	20,400		20,400	17,772
			40,560	37,900	38,000	37,464
		Establishment.				
18	18	Clerks	14,640	15,000	14,640	14,729
9	9	Servants	768		768	
		Temporary Establishment	600		600	168
			16,008	15,000	16,008	14,897
		Contingent Charges.				
		Travelling Allowances	10,000	7,500	7,500	8,939
		Service Postage Stamps	650	600	650	706
		Office Expenses and Miscellaneous	1,100	1,000	1,100	953
			11,750	9,100	9,250	10,598
			68,318	...	63,258	...
		Deduct for rounding	318	...	258	...
		Total Superintendence, Rupees	68,000	62,000	63,000	62,959

EXPENDITURE—*continued.*

14.—REGISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	District Charges.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Registrar for Calcutta - -	7,200	7,200	7,200	7,924
19	20	Special Sub-Registrars - -	21,900	22,000	21,600	22,019
		Sub-Registrar's Commission - -	3,50,000	3,36,800	3,04,000	3,00,159
			3,79,100	3,66,000	3,32,800	3,30,102
		Establishment.				
		Clerks - - - } Servants - - - }	80,000	82,000	82,522	90,114
		Temporary Establishment - -	5,000	5,000	4,000	5,035
			85,000	87,000	86,522	95,149
		Contingent Charges.				
		Office Rent - - - -	840	500	240	280
		Section writing - - -	4,500	5,000	4,000	4,640
		Petty Construction and Repairs - -	2,500	1,000	2,500	510
		Travelling Allowances - - -	4,000	3,500	3,500	2,482
		Service Postage Stamps - - -	3,000	2,500	2,500	2,554
		Purchase of Tents and furniture - -	3,500	3,500	3,500	5,319
		Contract contingencies - - -	9,000	9,000	9,000	8,400
		Other Miscellaneous Charges - -	...	...	...	153
			27,340	25,000	25,240	24,338
			4,91,440		4,44,562	4,49,589
		Deduct for rounding - -	440		562	
		Total District Charges, Rupees -	4,91,000	4,78,000	4,44,000	4,49,589

15.—POST OFFICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
LOCAL.				
DISTRICT POST ESTABLISHMENT—	Rs.	Rs.	Rs.	Rs.
Zemindaree Dâk Charges - -	3,32,000	3,30,000	3,32,000	3,19,803
Total 15, Post Office, Rupees -	3,32,000	3,30,000	3,32,000	3,19,803

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CIVIL OFFICE OF ACCOUNT AND AUDIT - -	2,47,000	2,66,000	2,68,000	2,75,505
ALLOWANCE TO PRESIDENCY BANKS - -	16,000	17,000	16,000	17,256
TOTAL IMPERIAL	2,63,000	2,83,000	2,84,000	2,92,761
PROVINCIAL.				
SALARY OF LIEUTENANT-GOVERNOR - - -	96,000	96,000	96,000	96,000
STAFF AND HOUSEHOLD OF DITTO - - -	30,700	30,000	62,700	27,566
TOUR EXPENSES - - - - -	74,000	74,000	42,000	66,353
LEGISLATIVE COUNCIL - - - -	24,400	24,000	24,000	24,947
CIVIL SECRETARIAT - - - - -	4,24,000	4,14,000	4,14,300	4,03,413
BOARD OF REVENUE - - - - -	2,63,000	2,64,000	2,65,600	2,66,823
COMMISSIONERS - - - - -	5,11,480	5,10,000	5,05,300	5,36,508
PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES -	1,33,420	1,30,000	1,33,100	1,23,417
TOTAL PROVINCIAL -	15,57,000	15,42,000	15,43,000	15,45,027
LOCAL.				
GENERAL ESTABLISHMENT OF LOCAL FUNDS - -	1,28,000	1,28,000	1,26,000	1,28,213
Total 18, General Administration, Rupees -	19,48,000	19,53,000	19,53,000	19,66,001

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		IMPERIAL. **Civil Office of Account and Audit.**				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Accountant General - -	36,000	34,600	36,000	81,552
1	1	Deputy Accountant General - -	15,600	18,000	18,000	
2	2	Assistant Accountants General -	19,120	15,400	16,800	
1	1	Chief Superintendent - -	7,536	7,000	7,080	
			78,256		77,880	
		DEDUCT—Civil Service Annuity -	2,464		1,440	
			75,792	75,000	76,440	81,552
		Establishment.				
		Head Assistant - - -	...	...	...	1,60,022
8	10	Superintendents - - -	33,840	34,000	35,468	
190	220	Clerks - - - -	1,52,454	1,24,000	1,55,928	
56	41	Servants - - -	5,376	6,000	7,154	
		Temporary Establishment - -	250	...	...	270
			1,91,920		1,98,550	
		DEDUCT—Proportion chargeable to Provincial Services - - -	30,262		31,350	
			161,658	1,64,000	1,67,200	1,60,292
		Contingencies.				
		Office rent - - - -	...	10,000	10,000	14,910
		Purchase of Furniture - - -	...	5,000	4,610	15,103
		Office Expenses and Miscellaneous -	5,800	8,700	6,450	
		Travelling Expenses.				
		Travelling Expenses and Allowances -	750	300	300	920
		Postage Charges.				
		Purchase of Service Postage Stamps -	3,000	3,000	3,000	2,728
		Total Civil Office of Account & Audit, Rs.	2,47,000	2,66,000	2,68,000	2,75,505
		PROVINCIAL. **Lieutenant-Governor.**				
		Salary. - - - -	1,00,000	96,000	1,00,000	96,000
		DEDUCT—Civil Service Annuity -	4,000	...	4,000	...
		Total Lieutenant-Governor, Rupees -	96,000	96,000	96,000	96,000
Numbers. 1884-85.	**Numbers. 1885-86.**	**Staff and Household of the Lieutenant-Governor.**				
		Salary.				
1	1	Private Secretary - - -	15,000	15,000	15,000	15,000
		Establishment.				
15	15	Establishment of the Private Secretary -	5,196	5,196	5,196	4,938
1		Native Doctor - - -	...	300	...	300
		Establishment Expenses at Rs. 500 per mensem - - -	6,000	6,000	6,000	6,000
		Temporary Establishment - -	...	200	...	245
			11,196	11,696	11,196	11,483
		Contingent Charges.				
		Contingencies and Miscellaneous - -	2,000	2,800	2,000	914
		Allotment for household and Tour expenses -	2,000	...	34,000	...
			4,000	2,800	36,000	914
		Postage Charges.				
		Purchase of Service Postage Stamps -	504	504	504	169
		Total Staff and Household, &c., Rupees -	30,700	30,000	62,700	27,566

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Legislative Council.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Secretary - - -	12,000	12,000	12,000	12,037
		Establishment.				
4	4	Clerks - - -	8,712	8,696	8,696	9,957
11	11	Servants - - -	1,140	1,140	1,140	
		Temporary Establishment - -	...	...	...	378
			9,852	9,836	9,836	10,335
		Contingencies.				
		Service Postage Stamps - -	550	650	650	521
		Contingencies and Miscellaneous - -	1,998	1,514	1,514	2,054
			2,548	2,164	2,164	2,575
		Total Legislative Council, Rupees -	24,400	24,000	24,000	24,947
		Civil Secretariat.				
		Secretariat.				
		Salaries.				
3	3	Secretaries - - -	1,10,000	1,02,000	1,10,000	1,37,523
3	3	Under-Secretaries - -	36,000	34,000	36,000	
			1,46,000		1,46,000	
		DEDUCT—Civil Service Annuity -	5,840		5,840	
			1,40,160			
		" Probable Savings -	5,000			
			1,35,160	1,36,000	1,40,160	1,37,523
		Establishment.				
144	150	Registrars and Clerks - -	2,16,100	2,07,000	2,07,100	2,09,066
91	92	Servants - - -	9,150	7,500	8,940	
		Temporary Establishment - -	5,000	2,000	2,500	1,869
			2,30,250	2,16,500	2,18,540	2,10,935
		Contingencies.				
		Purchase of Books and Periodicals -	2,000	3,000	1,500	4,329
		Subscriptions to Newspapers, Gazettes, &c. -	2,500	1,000	2,500	1,465
		Office Expenses and Miscellaneous (including State Contingencies) - -	12,000	16,000	10,012	10,362
		Maintenance of Secretariat Telegraph -	790	...	788	...
		Stores from England - - -	...	...	...	3
			17,290	20,000	14,800	16,159
		Travelling Expenses - - -	...	500	...	40
		Purchase of Service Postage Stamps -	10,300	10,000	9,500	8,903
		TOTAL -	3,93,000	3,83,000	3,83,000	3,73,560
		Translator's Department.				
		Salaries.				
1	1	Bengalee Translator - -	8,400	8,400	8,400	15,050
1	1	Ooriya Translator - - -	2,040	2,000	2,000	
1	1	Urdu and Hindi Translator - -	4,800	4,800	4,800	
			15,240	15,200	15,200	15,050
		Establishment.				
8	8	Establishment of Bengalee Translator -	3,666	3,600	3,602	9,460
2	3	Ditto for the supervision of the Native Press - -	3,660	2,800	2,760	
4	4	Ditto of Ooriya Translator -	1,152	1,300	1,332	
6	6	Ditto of Hindi Translator -	3,024	2,200	2,979	
			11,502	9,900	10,673	9,460
		Carried over -	26,742	25,100	25,873	24,510
			3,93,000	3,83,000	3,83,000	3,73,560

EXPENDITURE—*continued.*

18.—GENERAL ADMINISTRATION—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Civil Secretariat—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,93,000	3,83,000	3,83,000	3,73,560
TRANSLATOR'S DEPARTMENT—*continued.*				
Brought forward -	26,742	25,100	25,873	24,510
Contingencies.				
Purchase of Service Postage Stamps -	180	100	100	147
Office and ground rent - - -	120	960	960	880
Miscellaneous - - -	500	1,040	547	545
	800	2,100	1,607	1,572
TOTAL -	27,542	27,200	27,480	26,082
Librarian's Department.				
Librarian and Establishment - -	3,960	3,580	3,580	3,482
Miscellaneous - - -	62	220	240	289
TOTAL -	4,022	3,800	3,820	3,771
Deduct—Probable Savings - -	424,564 564			
Total Civil Secretariat, Rupees -	4,24,000	4,14,000	4,14,300	4,03,413
Board of Revenue.				
Salaries.				
1884-85. 1885-86. Members at Rs. 4,000 each per mensem	96,000	94,000	96,000	94,564
2 2 Secretary - - -	30,000	30,000	30,000	55,180
1 1 Junior Secretary - - -	21,600	21,000	21,600	
	1,47,600	1,45,000	1,47,600	1,49,744
DEDUCT—Civil Service Annuity -	5,904	...	5,904	...
	1,41,696	1,45,000	1,41,696	1,49,744
Establishment.				
92 92 Clerks - - - -	1,00,624	1,06,000	1,05,062	1,06,407
70 70 Servants - - -	6,306	...	6,228	...
Provincial Establishment - -	2,036	2,500	2,484	2,038
Revenue Record Room Establishments and Contingencies - -	4,000	4,500	4,000	4,120
	1,12,966	1,13,000	1,17,774	1,12,565
Contingencies.				
Travelling Allowances - - -	1,000	1,000	1,000	81
Petty Construction and Repairs - -	100	100	30	...
Office Expenses and Miscellaneous -	5,900	3,300	3,300	3,022
Cost of Medical Stores - -	...	...	...	15
	7,000	4,400	4,330	3,118
Postage Charges.				
Purchase of Service Postage Stamps -	1,500	1,600	1,800	1,396
	2,63,162			
Deduct—Probable Savings - -	162			
Total Board of Revenue, Rupees -	2,63,000	2,64,000	2,65,600	2,66,823
Commissioners.				
Salaries.				
1884-85. 1885-86. Commissioners, at Rs. 2,916 each, per mensem - - -	2,80,000	2,75,000	2,80,000	3,28,391
8 8 Ditto for Non-Regulation Provinces, at Rs. 2,500 per mensem - -	30,000	30,000	30,000	
	3,10,000	3,05,000	3,10,000	3,28,391
DEDUCT—Civil Service Annuity -	12,400	...	12,400	
	2,97,600	3,05,000	2,97,600	3,28,391
Establishment.				
139 142 Clerks, Dufterdars, Sheristadars & others	85,996	86,000	85,518	94,372
149 150 Servants - - -	10,719	12,000	10,455	
Temporary Establishment - -	250	250	250	204
Provincial Establishment - -	16,652	16,650	16,668	16,180
Educational Establishment - -	6,300	6,300	6,300	6,250
Partition Establishment - -	3,000	3,000	3,000	2,882
Revenue Record Room Establishments and Contingencies - -	1,203	1,800	1,700	1,192
TOTAL -	1,24,120	1,26,000	1,23,891	1,21,080
Carried over -	4,21,720	4,31,000	4,21,491	4,49,471

EXPENDITURE —*continued.*

18.—GENERAL ADMINISTRATION —*continued.*

Commissioners —*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,21,720	4,31,000	4,21,491	4,49,471
Contingencies.				
Office and Ground Rent - - -	6,384	6,384	6,384	7,869
Petty Construction and Repairs - -	1,400	1,400	1,400	724
Establishment of Steamers, cost of Coal, Stores, &c. - - - -	20,144	20,500	20,564	21,271
Repairs of Steamers - - -	5,000	...	...	...
Service Telegrams - - -	1,941	1,791	1,791	1,685
Purchase of Tents and Furniture - -	3,910	1,810	1,810	4,728
Other Miscellaneous Charges - -	200	1,000	200	228
Purchase of Books and Publications -	210	25	210	16
Contract Contingencies - -	10,870	10,000	10,900	11,870
Revenue Record Room Contingencies -	621	90	700	357
Section writing - - -	...	...	...	17
	50,680	43,000	43,959	48,765
Travelling Expenses.				
Travelling Allowances - - -	32,400	30,000	33,010	32,210
Postage Charges.				
Purchase of Service Postage Stamps -	6,680	6,000	6,840	6,062
Total Commissioners, Rupees -	5,11,480	5,10,000	5,05,300	5,36,508
Provincial Establishments in Imperial Offices.				
Office of Account and Audit - - -	30,260	31,000	31,350	30,004
Examiner of Local Accounts—				
Examiner - - - -	14,400	13,800	13,800	13,197
Chief Superintendent - - -	6,680	...	...	...
Local Auditors - - - -	13,440	18,000	18,084	17,256
Clerks and servants - - -	4,680	4,000	4,476	
	39,200	35,800	36,360	30,453
Contingencies.				
Travelling allowances - - -	11,360	10,000	10,190	10,284
Office expenses and miscellaneous - -	400	300	400	354
Service Postage Stamps - - - - -	200	200	200	145
	11,960	10,500	10,790	10,783
General Management of Wards' and other Estates.				
Clerks - - - - -	44,488	46,000	46,622	48,027
Servants - - - - -	1,423	1,000	1,411	
Service Postage Stamps - - -	2,276	2,200	2,390	1,832
Travelling Allowances - - -	761	500	830	238
Miscellaneous - - - -	3,052	3,000	3,347	2,080
	52,000	52,700	54,600	52,177
Total Provincial Establishments, &c., Rupees	1,33,420	1,30,000	1,33,100	1,23,417

19.—LAW AND JUSTICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
HIGH COURT JUDGES - - - - -	7,30,000	6,05,000	5,95,000	5,64,080
HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCY -	2,82,000	2,78,000	2,84,000	2,75,534
HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCY -	1,94,000	1,95,000	1,94,000	1,94,815
LAW OFFICERS - - - - -	2,85,000	2,87,000	2,87,000	2,86,611
CORONER'S COURT - - - - -	12,800	13,000	12,800	11,220
JUSTICES OF THE PEACE - - - -	60,700	56,000	58,000	54,135
CIVIL AND SESSIONS COURTS - - - -	37,32,360	37,30,000	36,81,200	36,77,363
COURTS OF SMALL CAUSES - - - -	2,93,520	2,90,000	2,88,900	2,91,298
CRIMINAL COURTS - - - -	20,66,810	20,31,000	20,56,000	20,14,982
JAILS - - - - - -	19,47,500	16,36,000	19,13,500	16,97,175
PLEADERSHIP EXAMINATION CHARGES - - -	10,000	10,000	10,200	9,734
SUB-DIVISIONAL ESTABLISHMENTS - - -	1,15,810	1,12,000	1,13,900	1,10,657
REFUNDS - - - - -	1,30,500	1,25,000	1,50,500	1,30,504
	98,61,000	93,68,000		
DEDUCT—TRANSFERRED TO 28 CIVIL FURLOUGH, &c., ALLOWANCES - - - - -	12,000	12,000		
Total 19, Law and Justice, Rupees -	98,49,000	93,56,000	96,45,000	93,18,108

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL. **High Court Judges.**	Rs.	Rs.	Rs.	Rs.
1	1	Chief Justice - -	72,000	72,000	72,000	72,000
11	14	Puisne Judges at Rs. 4,166 and 3 at Rs. 3,750 each per mensem - -	6,70,000	5,33,000	5,35,000	4,92,080
			7,42,000	...	6,07,000	...
		DEDUCT—Civil Service Annuity -	11,800	...	11,800	...
			7,30,200	...	5,95,200	...
		Deduct, for rounding - - -	200	...	200	...
		Total High Court Judges, Rupees -	7,30,000	6,05,000	5,95,000	5,64,080
		High Court, Appellate Branch.				
		Salaries.				
1	1	Registrar - - -	20,400	38,000	20,400	37,028
1	1	Deputy Registrar - - -	12,000		12,000	
1	1	Assistant Registrar - -	8,400		8,400	
			40,800	...	40,800	...
		DEDUCT—Civil Service Annuity -	816	...	816	...
			39,984	38,000	39,984	37,028
		Establishment.				
24	24	Interpreters, Translators and short-hand-writers - - -	53,040	52,000	53,536	51,903
140	138	Clerks - - -	1,55,997	1,67,640	1,57,245	1,66,118
145	145	Servants, &c. - - -	12,936		12,936	
1	1	Court keeper - - -	1,800		1,800	
		Provincial Establishment - -	360	360	360	360
			2,24,133	2,20,000	2,25,877	2,18,381
		Contingencies.				
		Copying Special Appeals and Pleadings -	8,000	7,000	8,000	7,070
		Library - - - -	1,440	1,440	1,440	1,401
		Office Expenses and Miscellaneous -	8,000	6,560	8,000	6,643
		Postage Charges.				
		Purchase of Service Postage Stamps -	17,440	15,000	17,440	15,114
			8,000	5,000	8,000	5,011
			2,89,557	...	2,91,301	...
		DEDUCT—Probable Savings -	7,557	...	7,301	...
		Total High Court, Appellate Branch, Rupees	2,82,000	2,78,000	2,84,000	2,75,534
		High Court, Original Branch.				
		Salaries.				
1	1	Clerk of the Crown - -	8,400	29,432	8,400	28,424
1	1	Registrar, Accountant General, Taxing Officer and Sealer - -	22,500		22,500	
1	1	Assistant Registrar - -	9,000	35,400	9,000	25,200
1	1	Chief Clerk - - -	12,000		12,000	
1	1	Receiver - - -	8,400		8,400	11,460
1	1	Clerk to the Chief Justice - -	6,000		6,000	
1	1	Sheriff- - - -	1,168	1,168	1,168	1,168
			67,468	66,000	67,468	66,252
		Establishment.				
5	5	Translators and Interpreters - -	24,000	96,100	24,000	94,050
94	94	Clerks - -	69,420		68,220	
48	48	Servants - - -	4,497		4,646	
2	2	Crier and Keeper of the Court -	1,560	1,560	1,560	1,560
		Sheriff's Office Establishment -	5,547	5,500	5,547	5,684
		Court-House Servants - -	892	840	892	752
			1,05,916	1,04,000	1,04,965	1,02,046
		Carried over -	1,73,384	1,70,000	1,72,433	1,68,298

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

PROVINCIAL—continued. High Court, Original Branch—*continued.*	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,73,384	1,70,000	1,72,433	1,68,298
Contingencies.				
Sheriff's Office Contingencies - -	2,984	2,000	2,984	1,664
High Court Stamps for Government Suits -	7,000	10,000	10,000	12,000
Office Expenses and Miscellaneous -	14,325	12,975	14,325	12,831
Petty Construction and Repairs -	...	...	...	1
	24,309	24,975	27,309	26,496
Postage Charges.				
Purchase of Service Postage Stamps -	100	25	100	21
	1,97,793		1,99,842	
DEDUCT—Probable Savings -	3,793		5,842	
Total High Court, Original Branch, Rupees-	1,94,000	1,95,000	1,94,000	1,94,815

Numbers. 1884-85.	Numbers. 1885-86.	Law Officers.				
		Salaries.				
1	1	Advocate General - -	37,620	37,600	37,620	37,620
1	1	Superintendent and Remembrancer of Legal Affairs - - -	34,800	63,000	34,500	63,444
1	1	Deputy Superintendent - -	24,000		24,000	
1	1	Standing Counsel - -	16,000	16,000	16,000	16,000
1	1	Solicitor to Government -	24,000	24,000	24,000	24,000
2	2	Government Pleaders - -	7,200	28,000	7,200	29,335
38	38	Do. do. Mofussil Courts -	21,900		21,660	
4	4	Law Reporters - -	21,600	21,600	21,600	21,600
			1,87,120		1,86,580	
		DEDUCT—Civil Service Annuity -	1,392		1,380	
			1,85,728	1,90,200	1,85,200	1,91,999
		Establishment.				
		Establishment of Advocate General -	3,760	...	3,760	...
19	19	Establishment of Superintendent and Remembrancer of Legal Affairs -	10,320	25,800	10,320	10,316
		Establishment of Solicitor to Government - - -	12,000		12,000	15,762
1	3	Establishment of Law Reporters -	768	600	600	458
		Staff of Mookhtears or proper legal Agents in Mofussil Courts -	6,200	6,000	6,200	5,925
			33,048	32,400	32,880	32,461
		Contingencies.				
		Fees to Pleaders in Pauper Suits - -	1,500	1,500	1,500	1,412
		Fees to Pleaders in Criminal cases - -	56,324	54,000	58,020	53,767
		Law Charges - - -	11,000	10,500	11,000	10,104
		Allowance to Solicitor for Endorsing Orders -	600	600	600	600
		Contingencies of Law Reporters -	100	100	100	182
		Office and House rent - - -	1,900	1,900	1,900	1,881
		Office Expenses and Miscellaneous -	600	600	600	438
			72,024	69,200	73,720	68,384
		Postage Charges.				
		Purchase of Service Postage Stamps -	200	200	200	162
			2,91,000	2,92,000	2,92,000	2,93,006
		DEDUCT—Amount to be recovered from Wards' Estates on account of Legal Remembrancer's Establishment - - -	6,000	5,000	5,000	6,395
		Total Law Officers, Rupees -	2,85,000	2,87,000	2,87,000	2,86,611

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Coroner's Court.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Coroner* {Including Conveyance Allowance} - -	4,032	10,000	4,032	8,509
1	1	Surgeon - - -	6,000		6,000	
			10,032		10,032	
		Deduct—Civil Service annuity -	161		161	
		Establishment.	9,871	10,000	9,871	8,509
1	1	Clerk and Interpreter - -	720	972	720	972
3	3	Servants - - -	252		252	
		Contingencies.	972	972	972	972
		Office Expenses - - -	692	828	692	539
		House Rent - - - -	1,200	1,200	1,200	1,200
			12,735		12,735	
		ADD—For rounding - -	65		65	
		Total Coroner's Court, Rupees -	12,800	13,000	12,800	11,220
		Justices of the Peace.				
		Salaries.				
1	1	Magistrate† - - -	18,000	29,000	18,000	27,119
1	1	Magistrate - - -	15,000		15,000	
			33,000		33,000	
		Deduct—Civil Service annuity -	600		600	
		Establishment.	32,400	29,000	32,400	27,119
17	18	Clerks and Interpreters - -	18,215	18,040	17,712	18,165
12	12	Servants - - -	1,020		1,020	
		Driver for the Jail Van - -	960	960	960	960
		Contingencies.	20,195	19,000	19,692	19,125
		Office and Ground-rent - - -	...	650	...	650
		Charges for Mofussil Witnesses attending the High Court - - -	2,500	2,500	800	2,565
		Expenses of Witnesses and Complainants attending Magistrates' Courts - -	800	800	800	715
		Travelling Allowance to Witnesses and conveyance of Prisoners - - -	300	200	300	152
		Fees to Interpreters - - -	200	200	200	195
		Feed and Keep of Horses for the Prisoners' Jail Van - - - -	1,100	700	700	571
		Purchase of Service Postage Stamps -	300	400	300	365
		Office Expenses and Miscellaneous -	3,000	2,550	3,000	2,678
			8,200	8,000	6,100	7,891
			60,795		58,192	
		DEDUCT—Probable Savings -	95		192	
		Total Justices of the Peace, Rupees -	60,700	56,000	58,000	54,135
		Civil and Sessions Courts.				
		Salaries.				
14	15	District and Sessions Judges at Rs. 2,500 each per mensem - -	4,50,000	7,75,000	4,20,000	7,48,902
14	13	District and Sessions Judges at Rs. 2,000 each per mensem - -	3,18,775		3,36,000	
1	1	Judicial Commissioner at Rs. 2,500 per mensem - - -	30,000		30,000	
1	1	Assistant Judge - - -	14,400		14,400	
49	49	First Subordinate Judges - -	4,26,300	4,20,000	4,26,000	4,23,823
235	235	Moonsiffs - - -	8,67,000	8,40,000	8,67,000	8,39,645
			21,06,475		20,93,400	
		DEDUCT—Civil Service Annuity -	31,955		31,440	
		Establishment.	20,74,520	20,35,000	20,61,960	20,12,370
27	27	Translators - - -	30,640	30,000	30,565	30,496
54	55	Civil Court Ameens - -	35,570	34,000	34,970	34,031
		Judges' Establishment—				
519	525	Clerks - - -	2,53,720	2,64,000	2,50,115	2,59,518
266	267	Servants - - -	17,510		17,120	
...	...	Temporary Establishment -	6,528	8,000	4,760	8,158
264	264	Subordinate Judges' Establishment -	73,150	72,000	73,380	72,298
1,069	1,083	Moonsiffs' Establishment - -	3,69,340	3,60,000	3,65,230	3,51,927
			7,86,458	7,68,000	7,76,140	7,56,428
		Carried over -	28,60,978	28,03,000	28,38,100	27,68,798

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."

† This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Civil and Sessions Courts**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	28,60,978	28,03,000	28,38,100	27,68,798
Contingencies.				
Remuneration to Copyists - -	1,70,330	1,67,000	1,74,180	1,61,183
Office and Ground-rent - - -	4,720	4,000	4,290	4,122
Petty Construction and Repairs - -	15,000	12,000	21,820	12,128
Diet and Travelling Expenses to Witnesses -	20,000	18,000	20,000	18,430
Value of Stores - - -	...	800	...	1,227
Purchase of Tents and Furniture - -	13,000	10,000	13,980	11,103
Books and Publications - - -	1,060	2,000	100	427
Service Telegrams - - -	620	200	320	193
Contract Contingencies - - -	33,000	37,000	33,000	33,017
Other Miscellaneous Charges - -	200	1,000	...	728
	2,57,930	2,52,000	2,67,690	2,42,558
Travelling Expenses.				
Travelling Expenses and Allowances - -	26,000	26,000	22,000	25,882
Postage Charges.				
Purchase of Service Postage Stamps - -	20,000	18,000	20,000	18,163
Charges for the service of Judicial Processes.				
Numbers. 1884-85 / 1885-86.				
225 / 227 Nazirs - - -	1,18,460	1,19,000	1,18,860	1,14,681
6,110 / 6,127 Peons - - -	5,20,000	5,00,000	5,00,000	4,94,891
Extra Peons - - -	14,000	12,000	15,000	12,225
Travelling Allowance - - -	25,000	...	200	126
Contingencies - - -	...	...	...	39
	6,77,460	6,31,000	6,34,060	6,21,962
	38,42,368	...	37,81,850	
DEDUCT—Probable Savings -	1,10,008	...	1,00,650	
Total Civil and Sessions Courts, Rupees -	37,32,360	37,30,000	36,81,200	36,77,363
Courts of Small Causes.				
PRESIDENCY COURT.				
Salaries.				
Numbers. 1884-85 / 1885-86.				
1 / 1 First Judge - - -	30,000	76,000	30,000	80,249
3 / 3 Second, Third, and Fourth Judges -	45,900		47,400	
1 / 1 Registrar - - -	9,000	14,000	12,000	13,242
1 / 1 Clerk of the Court - -	6,000		6,000	
	90,900	90,000	95,400	93,491
Establishment.				
66 / 66 Clerks and Cashiers - -	42,606	45,000	42,552	45,400
44 / 44 Servants - - -	3,720		3,720	
3 / 3 Interpreters and Translators -	4,800	4,800	4,800	5,200
47 / 47 Bailiffs, Criers, and others - -	19,354	21,000	18,864	19,911
	70,474	70,800	69,936	70,511
Contingencies.				
Service Postage Stamps - -	400	200	400	295
Office Expenses and Miscellaneous -	2,100	2,000	2,100	2,092
	1,63,874	...	1,67,836	
DEDUCT—Probable Savings -	874	...	836	
TOTAL PRESIDENCY COURT, RUPEES -	1,63,000	1,63,000	1,67,000	1,66,389
Carried over -	1,63,000	1,63,000	1,67,000	1,66,389

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

Numbers 1884-85	Numbers 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Courts of Small Causes—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,63,000	1,63,000	1,67,000	1,66,389
		MOFUSSIL COURTS.				
		Salary.				
1	1	Judge - - -	18,000	18,000	18,000	18,725
		Establishment.				
91	93	Clerks and Cashiers - -	58,377	65,000	53,268	64,408
86	86	Bailiffs - - -	5,797		5,796	
54	54	Servants - - -	2,868		2,868	
1	1	Sale Ameen - - -	168	160	168	154
		Temporary Establishment - -	...	140	20	240
			67,210	65,300	62,120	64,802
		Process-service Charges.				
3	3	Nazirs - - -	1,920	1,900	1,920	1,860
441	459	Peons - - -	34,632	35,100	33,200	33,366
		Extra Peons - - -	400	...	400	7
		Travelling Charges - -	1,500	...	...	...
			38,452	37,000	35,520	35,233
		Contingencies.				
		Remuneration to Copyists - -	1,820	1,600	2,000	1,349
		Office and House-rent - - -	1,580	1,500	1,630	2,001
		Petty Construction and Repairs - -	...	100	...	103
		Office Expenses and Miscellaneous - -	1,800	1,800	1,500	1,623
		Value of Stores - - -	...	...	...	13
			5,200	5,000	5,130	5,089
		Travelling Expenses.				
		Travelling Expenses and Allowances -	1,260	1,200	1,260	552
		Postage Charges.				
		Purchase of Service Postage Stamps -	600	500	600	508
		Total Mofussil Courts, Rupees -	1,30,722	1,27,000	1,22,630	...
		DEDUCT—Probable Savings -	202	...	730	...
			1,30,520	1,27,000	1,21,900	1,24,909
		Total Courts of Small Causes, Rupees -	2,93,520	2,90,000	2,88,900	2,91,298
		Criminal Courts.				
		Salaries.				
		Moiety of the Salaries of Collectors, Magistrates and others, as particularised under Grant 5, "Collectors', &c., Establishments," page 17 - -	13,20,000	13,10,000	13,35,000	12,96,281
3	3	Cantonment Joint Magistrates -	32,400	32,400	32,400	34,261
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack - -	4,800	4,800	4,800	4,800
			13,57,200	13,47,200	13,72,200	13,35,342
		Establishment.				
1,340	1,371	Clerks - - -	3,66,020	3,82,000	3,64,130	3,81,732
865	875	Servants - - -	37,180		36,310	
		Honorary Magistrates' Establishment, &c. - - -	5,080	4,500	4,500	3,526
		Temporary Establishment - -	300	250	250	483
			4,08,580	3,86,750	4,05,190	3,85,741
		Carried over -	17,65,780	17,33,950	17,77,390	17,21,083

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Criminal Courts**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward - -	17,65,780	17,33,950	17,77,390	17,21,083
Contingencies.				
Remuneration to Copyists - -	28,000	30,000	23,670	26,745
House Allowance - - -	2,500	2,500	2,500	2,134
Office and Ground-rent - -	3,300	3,000	3,920	2,811
Petty Construction and Repairs - -	10,000	7,500	10,625	6,917
Diet Money to Witnesses -	25,000	23,000	22,000	23,205
Service Telegrams - - -	1,626	1,150	1,200	1,066
Section-writing - - -	700	500	500	447
Purchase of Tents and Furniture - -	8,474	4,000	11,120	4,803
Purchase of Books and Publications -	350	300	500	256
Value of Stores - - -	...	2,000	...	1,923
Contract Contingencies - - -	45,000	45,000	40,000	45,144
Other Miscellaneous charges - -	2,500	4,100	2,500	1,431
	1,27,450	1,23,050	1,18,535	1,16,882
Charges for the Service of Criminal Processes. (Numbers: 1884-85. 1,242; 1885-86. 1,267)				
Peons - - -	1,03,434	90,000	90,000	88,961
Extra Peons - - -	10,000	10,000	7,960	11,139
Travelling Allowance - -	58	...	58	13
Contingencies - - -	...	...	...	53
	1,13,492	1,00,000	98,018	1,00,166
Travelling Expenses				
Travelling and Tentage Allowances -	65,000	58,000	65,000	60,145
Postage Charges.				
Purchase of Service Postage Stamps -	17,825	16,000	17,600	16,706
	20,89,547		20,76,543	
DEDUCT—Probable Savings -	22,737		20,543	
Total Criminal Courts, Rupees -	20,66,810	20,31,000	20,56,000	20,14,982
Jails.				
INSPECTION AND GENERAL SUPERINTENDENCE. *Salaries.* (Numbers: 1884-85. 1; 1885-86. 1) Inspector General - - -	24,000	23,000	24,000	25,419
(Numbers: 1884-85. 1; 1885-86. 1) Personal Assistant to Inspector General -	4,480	6,400	4,480	4,331
	28,480	29,400	28,480	29,750
Establishment. (Numbers: 1884-85. 24; 1885-86. 24) Clerks - - - -				
(Numbers: 1884-85. 6; 1885-86. 6) Servants - - -	13,500	12,600	13,520	12,689
	13,500	12,600	13,520	12,689
Contingent Charges.				
Travelling Allowances - -	3,200	3,200	3,200	3,263
Service Postage Stamps - -	1,300	1,500	1,300	1,177
Value of Stores supplied - -	...	...	...	10
Office Expenses and Miscellaneous - -	2,300	1,700	2,300	2,346
	6,800	6,400	6,800	6,796
JAIL MANUFACTURE DEPARTMENT. *Establishment.* (Numbers: 1884-85. 1; 1885-86. 1) Superintendent - - -	9,000	9,000	9,000	9,000
Manager of the Jail Depôt - -	1,920	2,200	2,000	2,236
Establishment for Jail Depôt -	366		360	
Travelling Expenses - -	1,440	1,400	1,440	1,369
	12,726	12,600	12,800	12,605
	61,506			
Deduct for rounding - - - -	6			
TOTAL INSPECTION & GENERAL SUPERINTENDENCE, RUPEES -	61,500	61,000	61,600	61,840
Carried over ...	61,500	61,000	61,600	61,840

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued. **Jails**—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	61,500	61,000	61,600	61,840
PRESIDENCY JAILS. *Salary.*				
Superintendent - - -	12,600	12,600	12,600	12,600
Establishment.				
Fixed Executive Staff (including Jailors) -	11,776	7,200	11,093	7,023
Civil Hospital Assistant - - -	840	800	600	621
Warders and Turnkeys - -	7,344		7,344	
Servants - - - -	480	15,000	480	15,343
Reserved Warders - - -	7,776		7,776	
	28,216	23,000	27,293	22,987
Supplies and Services.				
Rations - - - -	35,000	29,000	36,000	27,477
Clothing and Bedding - - -	1,000	1,000	1,000	1,197
Petty Construction and Repairs - -	1,100	1,000	4,000	1,014
Hospital Charges - - -	3,800	3,000	4,000	3,538
Medical Stores - - -	200	200	200	267
Moving Prisoners - - -	600	600	300	665
Ordnance Stores - - -	...	...	...	104
Ammunition for Reserve Warder Guards -	200	...	200	...
	41,900	34,800	45,700	34,262
Contingent Charges.				
Travelling Allowances - - -	100	...	100	12
Service Postage Stamps - - -	90	100	60	64
Office Expenses and Miscellaneous - -	3,500	3,500	4,647	3,648
	3,690	3,600	4,807	3,724
	86,406			
Deduct for rounding - - -	6			
TOTAL PRESIDENCY JAILS, Rs. -	86,400	74,000	90,400	73,573

Numbers. 1884-85.	Numbers. 1885-86.	CENTRAL JAILS.				
		Salaries.				
10	11	Superintendents - - -	57,960	70,000	59,850	79,731
3	3	Assistant Superintendents - -	11,400		11,400	
		Establishment.				
38	36	Fixed Executive Staff (including Jailors)	45,792	35,000	56,374	35,216
8	7	Civil Hospital Assistants - -	2,316	2,000	2,880	2,358
184	174	Warders and Turnkeys - -	19,691	27,500	20,668	27,684
90	90	Reserve Warders - - -	8,787		8,772	
7	7	Apothecaries and Compounders -	1,104	1,000	1,104	892
76	92	Apprentice Warders - -	6,624	2,800	5,472	2,973
20	18	Servants - - -	1,212	600	1,392	626
		Extra and Temporary Establishment -	1,512	1,100	1,512	1,195
			87,038	70,000	98,174	70,944
			1,56,398		1,69,424	
		DEDUCT—Probable Savings -	3,398		3,624	
			1,53,000	1,40,000	1,65,800	1,50,675
		Supplies and Services.				
		Rations - - - -	1,50,000	1,34,200	1,60,000	1,34,820
		Clothing and Bedding - - -	500	16,500	500	22,720
		Petty Construction and Repairs - -	6,000	5,100	6,600	6,507
		Hospital Charges - - -	17,000	16,000	17,000	19,759
		Medical Stores - - -	1,000	1,000	1,000	1,464
		Mathematical Stores - - -	...	...	...	8
		Moving Prisoners - - -	3,500	2,500	3,500	2,613
		Mint Stores - - - -	...	...	...	350
		Ordnance Stores - - -	...	400	...	2,344
		Cost of land - - - -	...	2,500	...	2,577
			1,78,000	1,78,200	1,88,600	1,93,162
		Carried over -	3,31,000	3,18,200	3,54,400	3,43,837
			1,47,900	1,35,000	1,52,000	1,35,413

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL—continued.				
Jails—*continued.*				
Brought forward -	1,47,900	1,35,000	1,52,000	1,35,413
CENTRAL JAILS—*continued.*				
Brought forward -	3,31,000	3,18,200	3,54,400	3,43,837
Contingent Charges.				
Travelling Allowances - -	1,200	800	1,190	1,431
Service Postage Stamps - -	1,000	1,000	1,000	722
Office Expenses and Miscellaneous - - } Office and Ground-rent - - -	16,000	20,000	16,710	27,426
Ammunition for Reserve Warder Guards -	500	...	500	...
	18,700	21,800	19,400	29,579
TOTAL CENTRAL JAILS, RS. -	3,49,700	3,40,000	3,73,800	3,73,416
DISTRICT JAILS.				
Salaries.				
Numbers. 1884-85. 38; 1885-86. 37 — Allowance to Superintendents -	38,400	40,000	39,000	39,864
Establishment.				
76 / 74 — Fixed Executive Staff (including Jailors)	73,122	74,000	71,679	71,583
38 / 37 — Native Doctors and Apothecaries, Clerks, Servants, &c. - - -	10,860	12,000	11,280	12,358
714 / 697 — Warders and Turnkeys - -	69,445	95,000	71,079	96,324
245 / 239 — Reserve Warders - - -	24,192		24,792	
Extra and Temporary Establishment -	1,037	1,000	1,339	1,539
	1,78,656	1,82,000	1,80,169	1,81,804
Supplies and Services.				
Purchase of Reserve Stores of Grain -	...	...	...	2,074
Cost of Land - - - -	...	...	4,858	510
Rations - - - -	1,70,000	1,50,000	1,70,000	1,42,282
Clothing and Bedding - - -	1,000	17,000	1,000	19,961
Hospital Charges - - -	18,000	15,000	18,000	14,539
Medical Stores - - - -	5,000	4,000	5,000	3,873
Petty Construction and Repairs - -	15,000	9,000	11,900	11,694
Moving Prisoners - - -	9,080	6,000	9,600	6,298
Mint Stores - - - -	...	...	...	395
Ordnance Stores - - -	...	1,500	...	15,311
Miscellaneous - - - -	...	23,000	...	30,604
	2,18,080	2,25,500	2,20,358	2,47,541
Contingent Charges.				
Travelling Allowances - - -	1,900	1,500	1,835	1,433
Service Postage Stamps - - -	1,700	1,500	1,700	1,546
Office and Ground-rent - - - } Miscellaneous - - -	31,000	13,500	29,307	1,155 / 10,991
Ammunition for Reserve Warder Guards -	800	...	800	...
	35,400	16,500	33,642	15,125
	4,70,536		4,73,169	
DEDUCT—Probable Savings -	1,536		3,169	
TOTAL DISTRICT JAILS, RS. -	4,69,000	4,64,000	4,70,000	4,84,334
LOCK-UPS.				
Establishment.				
Numbers. 1884-85. 61; 1885-86. 91 — Native Doctors, Clerks and Servants -	13,728	27,500	7,488	27,739
412 / 427 — Warders - - -	39,348	38,800	38,100	38,488
Extra and Temporary Establishment -	2,586	2,500	2,504	2,428
	55,662	68,800	48,092	68,655
Supplies and Services.				
Rations - - - -	20,000	15,200	20,700	15,617
Hospital Charges - - -	400	200	400	269
Clothing and Bedding - - -	300	400	300	382
Petty Construction and Repairs - -	13,750	4,500	8,026	4,966
Medical Stores - - -	200	...	200	1
Office or Ground-rent - - -	...	50	...	68
Moving Prisoners - - -	4,000	2,500	4,000	3,062
Diet of Prisoners in Calcutta Lock-up -	2,000	1,350	2,000	1,532
Conveyance of Lock-up Guards - -	50	...	50	..
	40,700	24,200	35,676	25,897
	96,362	93,000	83,768	94,552
Carried over -	9,66,600	9,39,000	9,95,800	9,93,163

EXPENDITURE—*continued.*

19.—LAW AND JUSTICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward -	9,66,600	9,39,000	9,95,800	9,93,163
LOCK-UPS—*continued.*				
Brought forward -	96,362	93,000	83,768	94,552
Contingent Charges.				
Travelling Allowances - - -	600	700	7,390	577
Contingencies and Miscellaneous - -	7,600	6,100		9,681
Service Postage Stamps - - -	250	200	142	151
	8,450	7,000	7,532	10,409
	1,04,812			
Deduct for rounding - - -	12			
TOTAL LOCK-UPS, Rs. -	1,04,800	1,00,000	91,300	1,04,961
SCHOOL OF INDUSTRY.				
Establishment - - - -	17,086	15,000	16,832	14,517
Diet - - - - -	6,100	4,000	5,150	3,899
Clothing - - - - -	1,000	200	780	114
Hospital - - - - -	350	300	310	145
Contingencies - - - -	3,460	4,000	3,299	1,418
Travelling Allowances - - -	25	...	50	9
Petty Construction and Repairs - -	1,400	1,200	1,200	440
Manufactory Establishment - - -	13,600	900	11,300	718
Purchase of Raw Materials - - -		4,150		8,131
Medical Stores - - - -	...	...	...	17
Service Postage Stamps - - -	50	21	50	20
Office and Ground-rent - - -	229	229	229	229
TOTAL SCHOOL OF INDUSTRY, Rs. -	43,300	30,000	39,200	29,657
JAIL MANUFACTURES.				
Pay of Artizans teaching Trades to Prisoners -	27,775	24,000	26,182	24,153
Raw Materials - - - -	7,50,000	5,34,000	7,50,000	5,25,852
Commission to Jailors - - -	...	1,000	...	4,127
Tools and Plant - - - -	...	...	...	276
Cost of Machinery - - - -	39,500	1,500	...	10,747
Charges for landing Machinery - -	...	...	...	889
Petty Construction and Repairs - -	10,525	1,500	9,000	1,724
Office and Ground-rent - - -	...	...	180	...
Miscellaneous - - - -	5,000	5,000	1,838	1,626
TOTAL JAIL MANUFACTURES, Rs. -	8,32,800	5,67,000	7,87,200	5,69,394
Total Jails, Rupees -	19,47,500	16,36,000	19,13,500	16,97,175
Sub-Divisional Establishments.				
Salaries of Sub-Deputy Magistrates and Collectors -	74,550	74,500	73,950	76,586
Establishment.				
Canoongoes and Surveyors - -	24,050	22,000	22,650	22,389
Chainmen and Measurers - - -	12,210	10,500	12,210	7,442
	36,260	32,500	34,860	29,831
Contingent Charges.				
Travelling Allowances - - -	5,000	5,000	5,000	4,240
	5,000	5,000	5,000	4,240
	1,15,810		1,13,810	
Add for rounding - - -			90	
Total Sub-Divisional Establishments, Rs. -	1,15,810	1,12,000	1,13,900	1,10,657

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EXPENDITURE—*continued.*

20.—POLICE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATE RAILWAY POLICE	83,000	48,000	...	...
PROVINCIAL.				
PRESIDENCY POLICE	2,90,550	2,79,000	2,79,000	2,35,619
SUPERINTENDENCE	1,16,650	1,19,000	1,19,300	1,20,079
DISTRICT EXECUTIVE FORCE	38,98,530	38,65,000	38,17,000	38,48,290
MUNICIPAL POLICE	33,630	33,000	34,400	10,364
VILLAGE POLICE	1,00,000	98,000	87,000	94,613
SPECIAL POLICE	1,93,570	1,90,000	1,90,000	1,92,140
RAILWAY POLICE	...	...	51,300	38,243
STATE RAILWAY POLICE	37,070	...	...	...
COLLECTION OF CATTLE TRESPASS FINES	30,000	28,000	32,000	28,345
STEAM-BOILER INSPECTION ESTABLISHMENT	16,000	16,000	16,000	15,709
REFUNDS	6,000	4,000	6,000	2,490
	47,22,000	46,32,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	2,000	2,000		
TOTAL PROVINCIAL	47,20,000	46,30,000		
Total 20, Police, Rupees	48,03,000	46,78,000	46,32,000	45,85,892

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Presidency Police.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
10	10	Guards for Lock-ups	1,216	1,000	1,216	1,152
		Additional Force for duties of Military Guards	52,068	51,800	51,868	51,662
		Servants	...	...	...	443
		Salt Police	4,256	2,200	3,038	2,382
			57,540	55,000	56,122	55,639
		Supplies.				
		Clothing	2,400	1,000	2,400	2,790
		Contingent Charges.				
		Escort Charges	1,600	1,000	1,600	1,795
		Dead-house Expenses	400	400	400	377
		Conveyance Allowance	300	300	300	...
		Boat Hire	...	100	...	60
		Contingent Charges	300	300	300	525
		Rent	480	400	480	379
		Rewards	300	300	300	...
		Petty Construction and Repairs	...	200	...	61
			3,380	3,000	3,380	3,197
			63,320	59,000	61,902	61,626
		GOVERNMENT CONTRIBUTIONS.				
		Calcutta Police	1,04,556	2,20,000	96,000	91,981
		River Police	9,836		9,716	9,716
		Suburban Police	1,15,000		1,14,000	72,296
			2,29,392	2,20,000	2,19,716	1,73,993
			2,92,712		2,81,618	2,35,619
		DEDUCT—Probable Savings	2,162		2,618	
		Total Presidency Police, Rupees	2,90,550	2,79,000	2,79,000	2,35,619

EXPENDITURE—*continued.*

20.—POLICE—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Superintendence.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General - -	30,000	28,600	30,000	69,212
2	2	Deputy Inspectors General -	36,000	36,000	36,000	
1	1	Personal Assistant to the Inspector General - - -	8,400	8,400	8,400	8,590
			74,400		74,400	77,802
		DEDUCT—Civil Service Annuity -	1,200		1,200	
			73,200	73,000	73,200	
		Establishment.				
37	37	Clerks - - - -	32,640	33,080	32,790	31,053
4	4	Servants - - -	360		360	
		Temporary Establishment - -	450	420	450	602
			33,450	33,500	33,600	31,655
		Contingent Charges.				
		Tour Charges - - - -	500	2,400	2,400	...
		Office Rent - - - -	...	650	600	...
		Travelling Expenses and Allowances -	6,000	5,500	6,000	6,240
		Service Postage Stamps - - -	1,500	1,800	1,500	1,760
		Office Expenses and Miscellaneous - -	2,000	2,150	2,000	2,622
			10,000	12,500	12,500	10,622
		Total Superintendence, Rupees -	1,16,650	1,19,000	1,19,300	1,20,079

Numbers. 1884-85.	Numbers. 1885-86.	District Executive Force.				
		Salaries.				
42	42	District Superintendents - -	3,52,800	4,83,000	3,55,200	4,83,127
30	30	Assistant ditto - -	1,27,200		1,27,200	
			4,80,000	4,83,000	4,82,400	4,83,127
		Police Force.				
156	156	Inspectors - - -	2,95,800	8,15,000	2,95,800	8,12,604
897	899	Sub-Inspectors - - -	5,87,400		5,86,440	
2,367	2,366	Head Constables - - -	19,02,455	18,11,000	18,98,869	18,08,807
19,232	19,256	Constables - - -				
3	4	European Constables - -	4,320		3,360	2,789
32	32	Mounted ditto - -	9,492		9,600	9,467
		Increase of pay to officers in charge of outposts - - -	...		...	...
		Extra Police for Salt Preventive Establishment in Orissa - -	26,629		27,137	...
		Batta allowance to Constables - -	15,000		11,000	...
			28,41,096	26,26,000	28,32,206	26,33,667
		Establishment.				
		Hospital Establishment - -	15,906	1,12,000	17,394	1,12,994
		Clerks and Servants - - -	1,08,319		1,02,946	
		Fixed Boat Establishment - -	73,986	62,000	73,986	62,499
		Temporary Establishment - -	...	...	...	447
			1,98,211	1,74,000	1,94,326	1,75,940
			35,19,307		35,08,932	32,92,734
		DEDUCT—Probable Savings -	2,19,307		2,78,612	
			33,00,000		32,30,320	
		Carried over -	33,00,000	32,83,000	32,30,320	32,92,734

EXPENDITURE —*continued.*

20.—POLICE —*continued.*

District Executive Force—contd.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	33,00,000	32,83,000	32,30,320	32,92,734
Contingencies.				
Good-conduct Money - - -	20,000	16,000	18,000	13,101
Purchase of Accoutrements - -	6,000	10,000	6,000	2,560
Clothing - - - -	1,50,000	1,45,000	1,50,000	1,46,302
Compensation for land taken for Police Buildings	2,500	6,000	2,500	608
Petty Construction and Repairs - -	1,15,000	90,000	95,000	1,06,989
Rewards to Informers - - -	10,000	10,000	15,000	8,668
Medical Stores - - -	4,000	4,000	4,000	145
Ordnance Stores - - -	4,000	4,000	4,000	6,019
Repairs and Stores for Steamers and Schooners	12,500	12,000	12,500	15,324
Rent - - - -	9,000	8,000	7,500	8,060
Rewards for Marksmanship - -	1,000	500	1,000	180
Service Telegrams - - -	1,500	1,500	1,380	1,164
Purchase of Tents and Furniture - -	10,000	8,000	12,000	7,611
Escorts - - - -	40,000	30,000	30,000	34,980
Cost of Photographs - - -	1,000	1,000	1,000	4
Contract Contingencies - - -	96,100	82,000	81,800	80,776
Office Expenses and Miscellaneous - -	...	2,000	...	10,601
Cost of supply of new arms to the Police -	40,000	40,000	40,000	...
	5,22,600	4,70,000	4,81,680	4,43,092
Travelling Expenses.				
Travelling Expenses and Allowances -	80,000	80,000	75,000	81,669
Postage Charges.				
Purchase of Service Postage Stamps -	33,000	32,000	30,000	30,795
	39,35,600			
DEDUCT—Provincial Railway Police - -	37,070			
Total District Executive Force, Rupees -	38,98,530	38,65,000	38,17,000	38,48,290

Numbers. 1884-85.	Numbers. 1885-86.	Special Police. FRONTIER POLICE, CHITTAGONG.				
		Police Force.				
7	7	Subadar-Majors and Subadars -	8,040	90,000	8,040	19,553
6	6	Jemadars - - -	3,600		3,600	
38	38	Havildars - - -	8,340		8,340	
596	596	Naiks, Buglers and Privates - -	71,820		71,820	62,290
			91,800	90,000	91,800	81,843
		Establishment.				
		Native Doctors, Clerks and Servants -	2,400	12,600	2,436	3,118
		Commissariat Establishment -	1,860		1,860	1,666
		Dâk Establishment - -	4,320		2,126	4,777
		Land Transport Depôt - -	5,796		4,164	2,664
		Fixed Boat Establishment - -	1,400		1,404	...
		New Roads - - -	6,000		6,000	...
			21,776	12,600	17,990	12,225
		Contingencies.				
		Good-conduct Money - - -	500	500	500	509
		Clothing - - - -	4,000	5,000	4,000	10,256
		Cost of Warm Coats - - -	...	...	4,000	...
		Cost of Boats - - - - - -	5,050	...	...	...
		Cost of supplying, conveying, loss, &c., of provisions - - - -	34,000	39,000	34,000	43,997
		Rewards - - - -	50	...	50	25
		Medical Stores - - -	500	...	500	278
		Ordnance Stores - - -	1,500	2,500	1,500	4,135
		Petty Construction and Repairs - -	8,000	7,000	5,000	6,548
		Service Telegrams - - -	36	50	40	5
		Purchase of Tents and Furniture - -	...	...	...	365
		Escorts - - - -	100	100	100	40
		Purchase of Mules and Elephants - -	10,800	...	5,000	11,045
		Contract Contingencies - - -	14,660	14,000	12,120	11,934
		Other Miscellaneous charges - -	1,400	...	...	3,225
			80,596	68,150	66,810	92,362
		Carried over -	1,94,172	1,70,750	1,76,600	1,86,430

EXPENDITURE—*continued.*

20.— POLICE—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Special Police—contd.	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,94,172	1,70,750	1,76,600	1,86,430
Travelling Expenses.				
Travelling Allowances and Expenses -	2,000	1,000	2,000	223
Postage Charges.				
Service Postage Stamps - -	300	100	100	99
Cost of Police guards supplied to private individuals and corporate bodies - -	15,000	18,150	22,000	5,388
	2,11,472	1,90,000	2,00,700	1,92,140
DEDUCT—Probable Savings -	17,902		10,700	
Total Special Police, Rupees -	1,93,570	1,90,000	1,90,000	1,92,140
Collection of Cattle Trespass Fines.				
Clerks - - - - -	8,694	21,500	8,574	22,052
Pound-keepers - - - -	16,026		19,448	
Servants - - - -	1,008		1,044	
Postage Stamps - - - -	285	200	235	125
Ground-rent - - - -	191	200	191	65
Petty Construction and Repairs - -	7,000	5,000	6,000	5,310
Other Contingencies - - -	1,000	1,100	1,500	656
Travelling Allowances - - -	...	...	...	137
	34,204	...	36,992	28,345
DEDUCT—Probable Savings -	4,204	...	4,992	...
Total Collection of Cattle Trespass Fines, Rupees - -	30,000	28,000	32,000	28,345
Steam-Boiler Inspection Establishment.				
Engineer and Inspector - - -	11,400	11,400	11,400	13,296
Clerks and Servants - - -	1,896	1,860	1,896	
Fees to Commissioners - - -	1,000	900	1,000	900
Office and Ground-rent - - -	420	400	420	385
Travelling Allowance - - -	1,000	800	1,540	483
Miscellaneous - - - -	744	700	744	645
	16,460		17,000	15,709
DEDUCT—Probable Savings -	460		1,000	
Total Steam-Boiler Inspection Establishment, Rupees - -	16,000	16,000	16,000	15,709

21.—MARINE.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DOCKYARDS - - - -	21,670	20,000	29,150	8,227
VICTUALLING OF OFFICERS AND MEN AFLOAT -	10,000	10,000	10,000	8,492
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS	42,430	45,000	51,600	37,276
PURCHASE AND HIRE OF SHIPS AND VESSELS -	...	...	...	61,672
MISCELLANEOUS. PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS	6,66,460	6,70,000	6,79,000	6,61,463
MISCELLANEOUS. MARINE ESTABLISHMENTS, PROVINCIAL -	63,000	63,000	63,000	53,546
MISCELLANEOUS. SUBSIDIES TO STEAM-BOAT COMPANIES -	35,000	35,000	35,000	...
MISCELLANEOUS. OTHER MISCELLANEOUS CHARGES - -	37,060	35,000	24,970	37,124
STATE YACHT ESTABLISHMENT - - -	1,280	1,300	1,280	1,285
REFUNDS - - - - -	100	700	1,000	58
	8,77,000	8,80,000		
Deduct—Transferred to 28, Civil Furlough, &c., Allowances	13,000	13,000		
Total 21, Marine, Rupees -	8,64,000	8,67,000	8,95,000	8,69,143

EXPENDITURE—*continued.*

21.—MARINE—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Dockyards.				
Building and Repairs of Ships (Personnél).	Rs.	Rs.	Rs.	Rs.
Pilot Vessels - - - -	15,070	15,620	22,177	6,438
Steamer "Undaunted" - - -	5,730	3,730	5,906	1,489
Steam Launch "Clytie" - - -	550	270	687	191
Steam Launch "Calcutta" - - -	320	380	380	8
Steam Launch "Bholio" - - -	...	...	...	101
Total Dockyards, Rs. -	21,670	20,000	29,150	8,227
Victualling of Officers and Men afloat.				
Pilot Vessels - - - -	7,000	10,000	10,000	5,667
Steamer "Undaunted" - - -	3,000			2,818
Steam Launch "Clytie" - - -	...	...	...	7
Total Victualling of Officers, &c., Rupees -	10,000	10,000	10,000	8,492
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels.				
Building and Repair of Ships (Material).				
Pilot Vessels - - - -	20,660	25,062	22,162	20,989
Steamer "Undaunted" - - -	6,900	3,730	5,906	5,212
Steam Launch "Clytie" - - -	740	308	687	343
Steam Launch "Calcutta" - - -	430	300	380	190
Loss by Exchange on value of Materials to be supplied by the Dockyard - - -	...	200	5,665	...
Bholio - - - - -	...	...	...	191
Total -	28,730	29,600	34,800	26,925
Coal supplied to Ships and Vessels.				
Pilot Vessels - - - -	1,200	1,250	900	1,142
Steamer "Undaunted" - - -	12,000	13,800	15,000	8,830
Steam Launch "Clytie" - - -	300	200	500	248
Steam Launch "Calcutta" - - -	200	150	400	131
Total -	13,700	15,400	16,800	10,351
Total Purchase of Marine Stores, &c., Rupees	42,430	45,000	51,600	37,276
MISCELLANEOUS.				
Pilotage, Pilot Establishments and Vessels.				
Branch Pilots - - - -	49,000	54,000	49,000	48,600
Allowance to Masters and Mate Pilots - -	17,000	17,000	17,000	17,819
Allowance to Licensed and Apprenticed Leadsmen -	19,200	20,000	19,200	20,017
Lead Money to Licensed and Apprenticed Leadsmen-	5,000	5,000	5,000	5,032
Pilotage Allowance to Free List Pilots - -	3,40,000	3,36,000	3,30,000	3,38,608
Pilotage Allowance to Licensed Pilots - -	1,40,000	1,40,000	1,60,000	1,40,131
	5,70,200	5,72,000	5,80,200	5,70,207
Pilot Vessels.				
"Coleroon" - - - -	14,724	14,500	14,724	14,576
"Cassandra" - - - -	14,724	14,000	14,724	15,381
"Chinsurah" - - - -	...	...	...	116
"Sarsati" - - - -	14,724	15,500	14,724	5,251
Steamer "Undaunted" - - -	25,000	26,000	28,128	27,821
Extra Crew for Pilot Vessels - - -	4,128	4,100	4,128	4,029
Contingencies - - - -	200	100	200	...
	73,500	74,200	76,628	67,174
Mess, Passage and Miscellaneous.				
Mess-money of Pilots - - -	16,000	18,000	16,000	17,652
Passage-money of Pilots - - -	2,000	1,500	2,000	2,113
Miscellaneous - - - -	600	300	600	298
Value of Medical Stores - - -	...	...	...	10
Surgeon at the Sandheads - - -	4,320	4,000	4,320	4,009
	22,920	23,800	22,920	24,082
	6,66,620	6,70,000	6,79,748	6,61,463
Lump Alteration -	—160		—748	
Total Pilotage, &c., Rupees -	6,66,460	6,70,000	6,79,000	6,61,463

EXPENDITURE—*continued.*

21.—MARINE—*continued.*

MISCELLANEOUS—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Marine Establishments.	Rs.	Rs.	Rs.	Rs.
PORT OFFICERS' DEPARTMENT.				
Salary.				
Salary of Port Officer, including House-rent -	16,800	16,800	16,800	8,800
Establishment.				
Chief Clerk and Registrar - - -	4,800	4,800	4,800	12,759
Clerks and Servants - - - -	8,076	8,005	7,932	
Contingent Charges.				
Office Rent - - - -	5,229	5,741	5,741	5,741
Service Postage Stamps - - -	300	300	300	287
Value of Mathematical Stores - - -	300	300	300	83
Travelling Allowances - - -	400	400	400	364
Office Expenses and Miscellaneous - -	2,500	2,500	2,500	1,120
Total Port Officers' Department -	38,405	38,846	38,773	29,154
MARINE COURT.				
Judge - - - - -	2,400	2,400	2,400	2,355
Contingencies - - - -	200	200	200	328
Total Marine Court, Rupees -	2,600	2,600	2,600	2,683
SHIPPING MASTER.				
Salaries.				
Deputy Shipping Master - - -	7,200	7,200	7,200	12,000
Assistant Shipping Master - - -	4,800	4,800	4,800	
	12,000	12,000	12,000	12,000
Establishment.				
Office Establishment - - -	4,488	4,444	4,444	4,391
Servants - - - -				
Examiners paid out of Examination Fees -	2,500	2,000	2,000	2,359
	6,988	6,444	6,444	6,750
Contingent Charges.				
House-rent - - - -	2,400	2,400	2,400	2,400
Contingencies - - -	500	300	400	168
	2,900	2,700	2,800	2,568
Travelling Expenses.				
Travelling Allowances - - -	540	360	540	360
Postage Charges.				
Service Postage Stamps - - -	60	50	30	31
Total Shipping Master -	22,488	21,554	21,814	21,709
	63,493	63,000	63,187	53,546
DEDUCT—for rounding -	493		187	
Total Marine Establishments, Rupees -	63,000	63,000	63,000	53,546
Other Miscellaneous Charges.				
Mooring Line - - - -	14,286	14,286	14,286	14,286
Harbour Master's Fees - - -	1,500	950	1,500	862
Life-boat Establishment at Goalundo - -	820	820	820	773
Shipping Fees and Sundries - - -	550	564	500	514
Allowance to Port Commissioners for collecting Pilotage Bills - - - -	2,800	2,800	2,800	2,800
Tidal Semaphores at False Point - -	300	300	300	496
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry - - -	500	700	500	493
Contributions to Port Funds - - -	10,000	12,000	...	6,000
Rent, &c., of land for storing Anchors - -	1,260	...	1,260	...
Miscellaneous - - - -	1,964	1,500	1,924	9,820
Fencing the land at Orphangunge - -	1,000	...	...	...
Small Boats.				
Port Officer's Steam Launch "Calcutta" - -	...	...	...	1,080
Wages of Crew - - - -	1,080	1,080	1,080	
Construction of spare boats for service at the Sandheads - - - -	1,000	...	...	...
Total Other Miscellaneous Charges, Rupees -	37,060	35,000	24,970	37,124

EXPENDITURE—*continued.*

22.—EDUCATION.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECTION	71,600	76,000	73,300	87,436
INSPECTION	4,05,000	4,10,000	4,18,000	3,92,451
GOVERNMENT COLLEGES, GENERAL	4,67,400	4,66,000	4,68,000	4,67,226
GOVERNMENT COLLEGES, SPECIAL	1,06,000	1,06,000	1,18,000	1,05,378
GOVERNMENT SCHOOLS	5,47,200	5,60,000	5,63,800	5,65,303
GIRLS' SCHOOLS	24,900	23,000	24,000	20,694
BOARDING SCHOOLS	36,000	36,000	34,000	36,012
NORMAL SCHOOLS	66,000	66,000	68,000	68,525
TECHNICAL SCHOOLS	44,000	43,000	43,000	38,072
SCHOLARSHIPS	1,76,000	1,80,000	1,85,000	1,89,798
PRIZES	4,500	4,000	5,000	2,550
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	5,600	13,000	13,100	10,803
GRANTS-IN-AID	13,96,900	13,50,000	13,61,000	11,49,110
MISCELLANEOUS	18,900	17,000	17,800	16,210
REFUNDS	2,000	2,000	1,000	5,841
	33,72,000	33,52,000		
PROVISION FOR IMPROVEMENT IN THE EDUCATION SERVICE	15,000	...		
	33,87,000	33,52,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	5,000	5,000		
Total 22, Education, Rupees	33,82,000	33,47,000	33,93,000	31,55,409

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salary.				
1	1	Director of Public Instruction	27,350	27,500	27,350	42,073
		Establishment.				
26	26	Clerks	22,020	22,500	21,750	22,458
13	13	Servants	1,128		1,128	
		District Committee—				
		Establishment under District School Committee	15,126	15,000	15,108	16,267
		Travelling Allowance	4,400	3,000	4,400	273
		Contingencies and Postage Stamps		2,000		2,325
			42,674	42,500	42,386	41,323
		Contingent Charges.				
		Travelling and Tentage Allowances	3,000	3,000	500	585
		Service Postage Stamps	2,000	2,000	1,500	2,118
		Office Expenses and Miscellaneous	1,626	1,000	1,626	1,337
			6,626	6,000	3,626	4,040
			76,650	76,000	73,362	
		DEDUCT—Probable Savings	5,050	...	62	
		Total Direction, Rupees	71,600	76,000	73,300	87,436

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	Inspection.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
6	6	Inspectors - - -	81,000	98,500	74,420	94,454
6	7	Assistant Inspectors - -	28,320		29,620	
47	47	Deputy Inspectors - -	87,135	1,82,000	87,135	1,74,297
170	172	Sub-Deputy Inspectors - -	97,515		97,515	
			2,93,970	2,80,500	2,88,690	2,68,751
		Establishment.				
		Clerks - - - -	16,458	19,000	15,493	19,374
		Servants - - -	2,388		2,268	
		Temporary Establishment - -	...		...	43
			18,846	19,000	17,761	19,417
		Contingent Charges.				
		Office Rent - - - -	4,164	4,000	4,164	4,135
		Travelling Allowances - - -	93,500	94,000	1,02,000	89,452
		Do. do. of Establishment -				
		Conveyance of Records - - -				
		Service Postage Stamps - - -	6,500	6,500	6,500	7,102
		Miscellaneous - - - -	6,709	6,000	6,392	3,594
			1,10,873	1,10,500	1,19,056	1,04,283
			4,23,689	...	4,25,507	
		DEDUCT—Probable Savings -	18,689	...	7,507	
		Total Inspection, Rupees -	4,05,000	4,10,000	4,18,000	3,92,451
		PROVINCIAL.				
		Government Colleges, General.				
9	9	Principals - - -	1,06,800	3,93,000	1,10,040	3,81,637
41	37	Professors - - -	2,20,646		2,32,611	
26	30	Assistant Professors - -	44,895		44,720	
19	19	Teachers - - -	18,928		20,668	
3	3	Pundits - - -	1,890		1,800	
1	1	Moulvie - - -	775		715	
		Clerks - - - -	17,265	17,000	17,469	16,577
		Servants - - -				
			4,11,199	4,10,000	4,28,023	3,98,214
		Contingent Charges.				
		Petty Construction and Repairs - -	700	500	1,200	16,985
		Travelling Allowance - - -	...	1,000	...	18
		Service Postage Stamps - - -	109	100	107	449
		House Rent - - - -	65		65	323
		Library Allowance - - -	6,383	6,000	6,219	106
		A new Catalogue of Sanskrit Manuscripts -	...	1,400	2,363	413
		Scientific Apparatus - - -	4,946	...	...	5,933
		Miscellaneous - - - -	4,145	6,000	5,624	363
		Charges for Chemicals - - -	2,738	...	...	5,631
			19,086	15,000	15,578	30,221
			4,30,285	...	4,43,601	4,28,435
		DEDUCT—Probable Savings -	22,185	...	16,601	...
			4,08,100	4,25,000	4,27,000	...
		Carried over -	4,08,100	4,25,000	4,27,000	4,28,435

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

Numbers. 1884-85.	Numbers. 1885-86		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL—continued.				
		Government Colleges, General—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	4,08,100	4,25,000	4,27,000	4,28,435
		GOVERNMENT MADRASSAS.				
		Calcutta Madrassa.				
1	1	Principal - - -	9,000	36,500	9,000	34,324
3	3	Professors - - -	7,200		6,000	
29	29	Masters and Teachers - -	22,320		21,720	
		Clerks and Servants - -	2,700	2,500	2,700	2,370
			41,220	39,000	39,420	36,694
		Contingent Charges.				
		Library and Prize Allowance - -	870	1,000	870	699
		Laboratory - - - -	180		180	...
		Service Postage Stamps - - -	...	...	...	10
		Contingencies and Miscellaneous - -	1,128	1,000	960	1,388
			2,178	2,000	2,010	2,097
			43,398	41,000	41,430	38,791
		DEDUCT—for rounding -	398	...	430	
			43,000	41,000	41,000	
		Moorshedabad Newab's Madrassa.				
		Masters - - - -	10,200			
		Clerks and Librarians - - -	600			
		Servants - - - -	1,320			
		Contingent Charges.				
		Contingencies - - -	480			
		Prizes and Scholarships - - -	480			
		Medical Officer - - -	100			
		Compounder - - - -	120			
		Diet allowances - - -	2,520			
		Total Newab's Madrassa - -	15,820			
		Cox Bazar Madrassa - -	480			
		Total Madrassa - -	59,300			
		Total Government Colleges, General, Rs. -	4,67,400	4,66,000	4,68,000	4,67,226
		Government Colleges, Special.				
		CIVIL ENGINEERING COLLEGE.				
6	5	Professors - - -	48,130	51,000	47,690	48,427
2	2	Lecturer and Assistant Lecturer -	4,200		4,200	
2	2	Masters - - -	4,420		4,060	
		Clerks and Servants - -	6,354	6,000	6,288	6,432
		Cost of an Annual Course of 30 Lectures on Limes and Cements - -	1,440	1,000	1,440	...
			64,544	58,000	63,678	54,859
		Contingent Charges.				
		Boarding Charges - - -	28,000	21,000	27,000	...
		Survey Allowance - - -	2,000	1,000	2,000	875
		Model do. - - -	600		600	
		Library do. - - -	600	300	600	790
		Travelling do. - - -	300	400	300	556
		Service Postage Stamps - - -	50	50	50	37
		Value of Medical Stores - - -	200	200	300	104
		Miscellaneous - - - -	1,564	1,050	1,564	22,304
		Petty Construction and Repairs - -	...	...	...	43
		Value of Stores - - -	..	...	...	2,817
			33,314	24,000	32,414	27,526
			97,858	82,000	96,092	82,385
		PRESIDENCY COLLEGE, LAW CLASSES.				
		Professors and Lecturers - - -	8,963	24,000	22,861	22,993
			1,06,821		1,18,953	
		DEDUCT—for rounding -	821		953	
		Total Government Colleges, Special, Rs. -	1,06,000	1,06,000	1,18,000	1,05,378

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Government Schools.				
HIGH.	Rs.	Rs.	Rs.	Rs.
Head Masters, Masters, Teachers and others	3,84,458	4,14,000	3,90,710	4,05,501
Clerks and Servants	22,263		24,196	
Medical Officers	...		1,080	
Travelling Allowances	...	...	...	659
Diet Allowance	...	1,000	2,400	...
House-rent	848	1,500	1,627	2,705
Library Allowance	4,226	5,000	5,182	6,155
Prizes and Scholarships	...	...	...	84
Petty Construction and Repairs	3,500	3,500	3,700	4,903
Medicines	...	100	200	...
Service Postage Stamps	270	200	234	353
Contingencies and Miscellaneous	7,100	7,000	7,877	17,079
	4,22,665	4,32,300	4,37,206	4,37,439
DEDUCT—for rounding	665	...	1,206	...
	4,22,000	4,32,300	4,36,000	4,37,439
MIDDLE.				
Head Masters, Masters, Teachers and others	88,720	86,000	90,524	86,108
Clerks and Servants	4,596	4,000	4,674	
House-rent	2,468	2,000	2,204	2,236
Service Postage Stamps	125	100	125	228
Petty Construction and Repairs	500	400	800	593
Library Allowances	598	400	580	82
Travelling Allowance	100	100	100	13
Circle Fund Schools	25,000	27,000	25,000	28,468
Contingencies and Miscellaneous	3,836	5,000	3,959	6,404
	1,25,943	...	1,27,966	1,24,132
DEDUCT—Probable Savings and for rounding	2,943	...	2,966	
	1,23,000	1,25,000	1,25,000	1,24,132
LOW.				
Masters, Clerks and Servants	1,968	2,500	2,526	3,317
Service Postage Stamps	...	...	...	11
Petty Construction and Repairs	232	100	100	36
Contingencies and Miscellaneous	...	100	174	368
	2,200	2,700	2,800	3,732
Total Government Schools, Rupees	5,47,200	5,60,000	5,63,800	5,65,303
Girls' Schools.				
Teachers and Servants	16,766	15,000	15,866	17,434
Boarding Charges	2,400	...	...	...
Miscellaneous Charges	4,944	7,000	7,294	2,420
House-rent	840	1,000	840	840
	24,950			
DEDUCT—for rounding	50			
Total Girls' Schools, Rupees	24,900	23,000	24,000	20,694
Boarding Schools.				
Masters, Clerks and Servants	16,482	14,500	14,770	14,387
Allowance to Chaplains	600	600	600	602
Stipends to Boarders	18,500	18,000	18,076	6,900
Boarding Charges				
Miscellaneous	318	2,800	454	13,825
Library Allowance	100	100	100	105
Value of Medical Stores	...	...	...	193
Total Boarding Schools, Rupees	36,000	36,000	34,000	36,012
Normal Schools.				
Head Masters, Masters, Teachers and others	39,020	34,000	38,776	38,531
House-rent	4,602	4,200	4,602	4,726
Stipends to Pupil Teachers	25,620	25,000	25,572	20,640
Petty Construction and Repairs	400	400	400	1,418
Service Postage Stamps	24	50	24	73
Library Allowance	852	850	852	997
Contingencies	1,496	1,500	1,556	2,140
	72,014	66,000	71,782	68,525
DEDUCT—Probable Savings	6,014	...	3,782	
Total Normal Schools, Rupees	66,000	66,000	68,000	68,525

EXPENDITURE—*continued.*

22.—EDUCATION—*continued.*

PROVINCIAL—continued.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Technical Schools.	Rs.	Rs.	Rs.	Rs.
SCHOOL OF ARTS.				
Instructive Staff	17,220	16,000	16,260	8,005
Clerks and Servants	3,048	3,040	3,048	2,943
House-rent	7,607	7,200	7,607	7,053
Purchase of Works of Art, &c.	5,067	5,060	5,067	8,900
Miscellaneous Charges	900	900	900	1,084
	33,842	32,200	32,882	27,985
ARTIZAN SCHOOLS.				
Teachers	1,056	1,000	1,056	466
Clerks and Servants	36		36	
Stipends	360	360	360	
Stipends to Pupil Teachers	...	...	...	542
Contingencies	360	340	360	349
	1,812	1,700	1,812	1,357
DRAWING AND SURVEYING CLASSES.				
Survey Teachers	5,400	5,600	5,400	5,591
Servants	384		384	
Contingencies	900	1,280	900	1,613
Scholarships	1,080	1,000	1,080	668
Field Allowances	1,200	800	1,200	392
Travelling Allowances	...	...	...	46
House-rent	420	420	420	420
	9,384	9,100	9,384	8,730
DEDUCT—Probable Savings	384		384	
	9,000	9,100	9,000	
	44,654	43,000	43,694	
DEDUCT—for rounding	654	...	694	
Total Technical Schools, Rupees	44,000	43,000	43,000	38,072
Scholarships.				
Scholarships—				
English Scholarships, Senior	40,740	40,000	40,740	36,150
Ditto, Junior	48,432	50,000	48,432	55,754
Agricultural Scholarship	10,000	10,000	10,000	15,671
Vernacular Scholarships	54,300	48,000	54,300	52,008
Lower Vernacular Scholarships	15,648	13,000	15,648	12,676
Art ditto	900	500	900	...
Primary ditto	18,528	17,000	18,528	16,406
Girls' ditto	1,800	1,300	1,800	943
Raja of Tipperah and Satyacharan Ghosal Scholarships	240	200	240	190
	1,90,588	1,80,000	1,90,588	1,89,798
DEDUCT—Probable Savings	14,588		5,588	
Total Scholarships, Rupees	1,76,000	1,80,000	1,85,000	1,89,798
Prizes.				
Prizes to Collegiate Schools	775	4,000	775	2,550
Do. to High Schools	...		...	
Do. to Zillah Schools	3,425		3,861	
Do. to Middle Class English Schools	90		90	
Do. to ditto Vernacular Schools	273		327	
Do. to Lower Class ditto	66		72	
Do. to Girls' Schools	...		...	
Do. to Boarding Schools	60		60	
	4,689		5,185	
DEDUCT—for rounding	189		185	
Total Prizes, Rupees	4,500	4,000	5,000	2,550

EXPENDITURE —*continued.*

22.—EDUCATION —*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL —continued.				
Grants for the Encouragement of Literature.				
Quarter subsidy for Dr. Fallon's Dictionary -	...	...	...	4,500
Grants for encouragement of useful Publications -	2,000	5,000	5,000	2,703
Rewards for production of Uria books - -	...	3,000	3,000	...
Purchase of Thibetan Manuscripts - -	...	1,400	1,500	...
Education Gazette - - - -	3,600	3,600	3,600	3,600
Total Grants for the Encouragement of Literature, Rupees - -	5,600	13,000	13,100	10,803
Grants-in-aid.				
Grants to Primary Schools in Banki and Ungool -	3,594	3,000	3,594	4,88,415
Grants-in-aid to Schools - - -	5,41,000	5,00,000	5,00,000	
Pathsalas for Sonthal in Damun-i-kols - -	7,500	7,000	7,500	
Grant to the Diocesan Board of Education for Hill Schools - - - -	560	500	560	1,119
Primary Fund Schools - - -	7,60,000	7,55,000	7,88,000	6,50,445
Special Grants to Private Schools - -	1,09,571	84,500	86,373	9,131
	14,22,225	13,50,000	13,86,027	11,49,110
DEDUCT—Probable Savings -	25,325		25,027	
Total Grants-in-aid, Rupees -	13,96,900	13,50,000	13,61,000	11,49,110
Miscellaneous.				
Grants to Examiners - - -	2,500	2,500	2,500	4,075
School Book Society - - -	2,400	2,400	2,400	2,400
Book Mohurirs - - - -	1,200	1,000	1,200	429
Cost of Medical Stores - - -	500	100	500	...
Passage and Outfit Allowance for a Gilchrist Scholar to England - - - -	1,000	1,000	1,000	...
Do. do. do. Agricultural Scholar to England - - - -	2,000	2,000	2,000	2,000
Hostel Charges - - - -	2,000	4,000	4,000	2,935
Rewards to Teachers and Pupils in Sanscrit Tols in Nuddea - - - -	1,800	1,200	1,200	1,254
Examination Charges and Rewards for Sanscrit Titles	3,000	1,500	1,500	1,450
Grant to Sanscrit Somaj at Dacca - -	500	300	500	500
Miscellaneous - - - -	1,000	1,000	1,000	1,167
Grant to the Lala Family Endowment Fund -	1,000	...	...	...
Total Miscellaneous, Rupees -	18,900	17,000	17,800	16,210

23.—ECCLESIASTICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ECCLESIASTICAL ESTABLISHMENTS - -	2,08,000	2,05,000	1,98,700	1,93,179
CEMETERY ESTABLISHMENT - - -	5,000	5,000	5,000	4,092
MISCELLANEOUS ECCLESIASTICAL CHARGES - -	6,000	6,000	6,300	6,225
Total 23, Ecclesiastical, Rupees -	2,19,000	2,16,000	2,10,000	2,03,496

EXPENDITURE—*continued.*

23.—ECCLESIASTICAL—*continued.*

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		IMPERIAL.				
		Ecclesiastical Establishment.				
		CHURCH OF ENGLAND.				
		Salaries.				
8	10	Chaplains - - -	96,000	1,60,100	76,800	1,49,392
10	8	Junior Chaplains - - -	57,720		69,720	
12	12	Ministers of the Additional Clergy Society and others - -	20,400		20,400	
			1,74,120	1,60,100	1,66,920	1,49,392
		Establishment.				
8	8	Clerks - - -	1,608	8,100	1,608	9,277
43	46	Servants - - -	7,080		7,020	
			8,688	8,100	8,628	9,277
		Total Church of England, Rupees -	1,82,808	1,68,200	1,75,548	1,58,669
		CHURCH OF SCOTLAND.				
		Salary.				
1	1	Chaplain - - -	14,640	16,800	14,640	14,785
		Establishment.				
		Establishment Allowance -	2,220		2,220	2,235
		Total Church of Scotland, Rupees -	16,860	16,800	16,860	17,020
		Contingent Charges.				
		House Rent of Archdeacon of Calcutta -	2,100	...	...	
		Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	1,000	1,000
		Miscellaneous - - - -	2,800	2,800	3,800	2,473
			5,900	3,800	4,800	3,473
		Travelling Allowances.				
		Travelling Allowances - - -	20,200	16,100	21,800	13,979
		Conveyance ditto - - -	1,200		1,200	
			21,400	16,100	23,000	13,979
		Postage Charges.				
		Purchase of Service Postage Stamps - -	122	100	172	38
			2,27,090		2,20,380	
		DEDUCT—Probable Savings -	19,090		21,680	
		Total Ecclesiastical Establishments, Rupees -	2,08,000	2,05,000	1,98,700	1,93,179
		Cemetery Establishments.				
		Cartakers in charge of Cemeteries - -	5,000	5,000	5,000	4,092
		Total Cemetery Establishments, Rupees -	5,000	5,000	5,000	4,092

EXPENDITURE—*continued.*

24.—MEDICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT, PROVINCIAL	4,94,960	4,97,500	4,88,500	4,65,567
VACCINATION	1,35,900	1,27,000	1,28,700	1,22,912
HOSPITALS AND DISPENSARIES	3,80,900	3,80,000	3,87,000	3,43,405
SANITARY COMMISSIONER	38,600	34,000	34,900	30,207
GRANTS FOR MEDICAL PURPOSES	51,500	51,500	51,500	51,515
MEDICAL SCHOOL AND COLLEGE	2,37,100	2,30,000	2,32,460	2,26,843
LUNATIC ASYLUM	1,16,100	1,16,000	1,16,000	1,16,184
CHEMICAL EXAMINER	3,940	4,000	3,940	4,953
REFUNDS	2,000	2,000	2,000	2,058
	14,61,000	14,42,000		
DEDUCT—TRANSFERRED TO 28, CIVIL FURLOUGH, &c., ALLOWANCES	5,000	5,000		
TOTAL PROVINCIAL	14,56,000	14,37,000	14,45,000	13,63,644
LOCAL.				
HOSPITALS AND DISPENSARIES—LOCAL	1,000	1,000	14,000	14,521
Total 24, Medical, Rupees	14,57,000	14,38,000	14,59,000	13,78,165

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		PROVINCIAL.				
		Medical Establishment—Provincial.				
		Salary.				
1	1	Surgeon-General	27,000	33,000	33,552	31,227
35	37	Surgeons	3,43,270	3,20,000	3,21,670	3,82,214
2	1	Assistant Surgeons	3,600	5,000	7,800	
10	9	Uncovenanted Medical Officers	70,800	79,000	79,200	
			4,44,670	4,37,000	4,42,222	4,13,441
		Establishment.				
21	23	Clerks and Servants	17,113	15,600	16,679	15,840
		Contingent Charges.				
		Travelling Allowances	500	500	1,000	540
		Service Postage Stamps	500	400	600	348
		Office Expenses and Miscellaneous	600	600	600	851
			1,600	1,500	2,200	1,739
			4,63,383	4,54,100	4,61,101	4,31,020
		Establishment.				
5	5	Hospital Assistants, Compounders and Dressers	660	19,400	660	491
87	89	Clerks and Servants	19,011		18,828	18,910
			19,671	19,400	19,488	19,401
		Supplies.				
		Value of Medical Stores	9,000	9,000	2,500	65
		Medicines and Stores supplied to Civil Surgeons for sale	...	...	...	12
		Medicines purchased in the Country	620	500	661	259
			9,620	9,500	3,161	336
		Carried over	4,92,674	4,83,000	4,83,750	4,50,757

LIBRARY

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL—continued.				
Medical Establishment, Provincial—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,92,674	4,83,000	4,83,750	4,50,757
Contingent Charges.				
Travelling Allowances - -	12,500	12,000	14,000	12,275
Service Postage Stamps - -	1,600	1,500	1,800	1,549
Office Expenses and Miscellaneous -	1,280	1,000	1,260	986
	15,380	14,500	17,060	14,810
	5,08,054	...	5,00,810	4,65,567
DEDUCT—Probable Savings -	13,094	...	12,310	
Total Medical Establishment—Provincial, Rupees - - -	4,94,960	4,97,500	4,88,500	4,65,567
Vaccination.				
Salaries.				
1884-85: 6, 1885-86: 7 — Allowance to Superintendents -	38,500	55,000	36,100	55,914
1884-85: 12, 1885-86: 11 — Superintendents - -	20,850		28,050	
1884-85: 63, 1885-86: 68 — Vaccine Inspectors - -	18,890	18,000	17,280	17,250
	78,240	73,000	81,430	73,164
Establishment.				
1884-85: 318, 1885-86: 318 — Vaccinators and Assistants -	26,505	30,000	26,443	18,930
1884-85: 36, 1885-86: 39 — Clerks and Servants -	6,363		5,871	5,711
Temporary Establishment -	...	...	...	3,526
	32,868	30,000	32,314	28,167
	1,11,108	1,03,000	1,13,744	
DEDUCT—Probable Savings -	7,308		6,944	
	1,03,800	1,03,000	1,06,800	1,01,331
Supplies.				
Medical Stores - - -	1,300	1,200	1,300	1,195
Contingent Charges.				
Travelling Allowances - - -	25,000	18,000	16,200	16,874
Office rent - - - -	2,664	2,000	1,464	1,102
Service Postage Stamps - - -	400	400	400	504
Miscellaneous - - -	2,651	2,400	2,536	1,906
	30,715			
	1,35,815	22,800	20,600	20,386
ADD—for rounding - -	85			
Total Vaccination, Rupees -	1,35,900	1,27,000	1,28,700	1,22,912
Hospitals and Dispensaries.				
Salaries.				
1884-85: 3, 1885-86: 3 — Surgeons - - -	36,900	35,000	36,900	1,20,008
1884-85: 3, 1885-86: 3 — House Surgeons - - -	16,800	16,000	15,000	
1884-85: 3, 1885-86: 3 — Allowance to Superintendents -	9,600	9,000	9,000	
1884-85: 9, 1885-86: 9 — Apothecaries and Assistant Apothecaries	15,000	15,000	15,600	
1884-85: 81, 1885-86: 61 — Assistant Surgeons - -	65,520	65,000	77,280	
	1,43,820	1,40,000	1,53,780	1,20,008
Establishment.				
1884-85: 1, 1885-86: 1 — Steward - - -	3,000	3,000	3,000	31,485
1884-85: 181, 1885-86: 152 — Hospital Assistants and Supernumerary Hospital Assistants, and Apprentices -	42,770	45,000	45,890	
1884-85: 32, 1885-86: 33 — Compounders, Dressers and Apothecaries	4,728		4,608	
1884-85: 371, 1885-86: 491 — Clerks and Servants - -	53,556	50,000	50,448	48,018
Small-pox Establishment for Campbell Hospital - - -	800	500	800	678
1884-85: ..., 1885-86: ... — Temporary Establishment - -	852	500	852	
	1,05,706	99,000	1,05,598	80,181
Carried over -	2,49,526	2,39,000	2,59,378	2,00,189

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL—continued. **Hospitals and Dispensaries**—continued.				
Brought forward -	2,49,526	2,39,000	2,59,378	2,00,189
Temporary Establishment.				
Allowance for attending Educational Institutions	6,400	6,000	6,400	4,635
Supplies.				
Medical Stores - - - -	16,000	16,000	17,000	25,998
Mathematical Stores - - -	...	...	...	17
Diet of Patients - - - -	85,000	85,000	85,000	84,787
Clothing of ditto - - -	9,000	5,000	9,000	
Cost of Country Medicines - - -	2,330	2,000	2,360	2,499
Petty Construction and Repairs - -	1,470	1,000	1,200	928
	1,13,800	1,09,000	1,14,560	1,14,229
Contingent Charges.				
Travelling Allowances - - -	5,000	4,000	5,000	3,688
Service Postage Stamps - - -	50	22,000	60	29
Rent of Buildings - - -	...		...	271
Miscellaneous - - - -	23,000		22,328	20,364
	28,050	26,000	27,388	24,352
	3,97,776		4,07,726	
DEDUCT—Probable Savings -	16,876		20,726	
Total Hospitals, &c., Rupees -	3,80,900	3,80,000	3,87,000	3,43,405
Sanitary Commissioner.				
Salary.				
1884-85: 1 / 1885-86: 1 — Sanitary Commissioner - -	21,600	18,000	19,100	14,855
Establishment.				
1884-85: 18 / 1885-86: 19 — Clerks - - - -	12,780	12,000	11,580	11,425
1884-85: 2 / 1885-86: 2 — Servants - - -	180		180	
	12,960	12,000	11,760	11,425
Contingent Charges.				
Travelling Allowance - - -	3,000	3,000	3,000	2,887
Service Postage Stamps - - -	500	400	440	436
Office Expenses and Miscellaneous - -	600	600	600	604
	4,100	4,000	4,040	3,927
	38,660			
DEDUCT—for rounding - -	60			
Total Sanitary Commissioner, Rupees -	38,600	34,000	34,900	30,207
Grants for Medical Purposes.				
Grants to the following Hospitals and Dispensaries supported from private resources:—				
Calcutta Native Hospitals and Private Dispensaries	37,366	37,400	37,366	43,380
Howrah General Hospital - - -	4,400	4,400	4,400	
Donation to Irrigation Hospital at Dehree -	300	300	300	
Calcutta Lock Hospital - - -	...	...	...	5,935
Grants to Dispensaries in lieu of Medical Stores -	100	100	100	...
Expenses during the prevalence of Epidemics -	6,052	6,000	6,052	1,918
Cost of Medical Stores - - -	2,502	2,500	2,502	37
Grants to Dispensaries in the Sonthal Pergunnahs -	600	600	600	...
Grants to Dispensaries in Government Estates -	180	200	180	245
Total Grants for Medical Purposes, Rupees	51,500	51,500	51,500	51,515

EXPENDITURE—*continued.*

24.—MEDICAL—*continued.*

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL*—continued. **Medical Schools and College.**	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Principal - - -	21,600	1,91,000	21,600	1,89,638
10	10	Professors - - -	1,01,400		96,000	
1	1	Assistant Professor - -	4,200		4,200	
4	4	Superintendents - - -	10,800		10,800	
21	21	Teachers - - -	49,320		48,720	
9	9	Demonstrators of Anatomy - -	13,620		14,820	
			2,00,940	1,91,000	1,96,140	1,89,638
		Establishments.				
5	5	Chemical and Anatomical Assistants -	2,100	14,000	2,040	14,126
8	8	Assistants and others in the Museum -	2,736		2,736	
3	3	Injectors and Taxidermists - -	720		720	
74	74	Clerks, Servants and others - -	10,109		10,109	
...	19	Extra Establishment for dissecting season	1,060	1,000	1,060	699
...	...	Native Medical Pupils - -	...	...	...	1,335
21	21	Female Pupils - - -	3,696	3,000	3,816	2,328
			20,421	18,000	20,481	18,488
		Contingent Charges.				
		Rent - - - -	...	40	84	40
		Petty Construction and Repairs - -	200	760	200	773
		Travelling Allowance - - -	250	1,000	250	395
		Scholarships, Stipends, &c. - -	10,050	10,000	10,052	9,140
		Service Postage Stamps - -	100	100	90	61
		Cost of Medical Stores - - -	2,000	1,000	2,000	675
		Prizes - - - -	1,000	1,400	1,000	1,133
		Miscellaneous - - -	6,800	6,700	6,784	6,500
			20,400	21,000	20,460	18,717
			2,41,761		2,37,081	
		DEDUCT—Probable Savings -	4,661		4,621	
		Total Medical Schools, &c., Rupees -	2,37,100	2,30,000	2,32,460	2,26,843
		Lunatic Asylum.				
		Salaries.				
4	4	Superintendents - - -	10,800	10,800	10,800	10,405
		Establishment.				
6	6	Native Doctors - - -	1,920	2,100	1,920	2,090
1	1	Compounder and Dresser - -	144		144	
4	4	Matrons - - -	3,720	14,600	3,720	14,461
7	7	Overseers - - -	11,100		11,100	
286	286	Clerks, Guards and Servants -	24,500	23,500	25,500	22,831
12	12	Temporary Manufacturing Establishment	2,160	1,600	2,160	1,533
			43,544	41,800	44,544	40,915
		Supplies and Services.				
		Diet - - - -	26,500	29,500	26,500	29,267
		Clothing - - -	3,200		3,100	
		Raw Materials for Manufacture - -	30,500	27,500	28,500	27,800
		Country Medicines - - -	75	...	75	...
		Petty Construction and Repairs - -	522	500	1,527	354
		Cost of Medical Stores - - -	300	300	300	488
		Passage Money and Diet for Insanes on release	1,900	1,400	900	1,647
			62,997	59,200	60,902	59,556
		Contingent Charges.				
		Rent of Buildings - - -	197	197	197	185
		Service Postage Stamps - - -	50	20	50	20
		Miscellaneous - -	5,000	3,983	5,434	5,103
		Travelling allowances - - -	100	...	...	...
			5,347	4,200	5,681	5,308
			1,22,688		1,21,927	
		DEDUCT—Probable Savings -	6,588		5,927	
		Total Lunatic Asylum, Rupees -	1,16,100	1,16,000	1,16,000	1,16,184

EXPENDITURE —*continued.*

24.—MEDICAL —*continued.*

Numbers. 1884-85.	Numbers. 1885-86.		Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		PROVINCIAL —continued.	Rs.	Rs.	Rs.	Rs.
		Chemical Examiner.				
		Salaries.				
1	1	Assistant Chemical Examiner -	840	1,680	840	1,540
1	1	Native Doctor - -	840		840	
			1,680	1,680	1,680	1,540
		Establishment.				
4	4	Clerks and Servants - -	756	756	756	755
		Supplies.				
		Medical Stores - - -	1,000	1,050	1,000	455
		Stores from England - - -	...		...	1,210
			1,000	1,050	1,000	1,665
		Contingent Charges.				
		Service Postage Stamps - -	50	80	50	62
		Miscellaneous - - - -	454	434	454	931
			504	514	504	993
		Total Chemical Examiner, Rupees - -	3,940	4,000	3,940	4,953
		LOCAL.				
		Hospitals and Dispensaries—Local.				
		Inland Labour Transport Fund.				
		Aid to Dispensaries - - - -	...	500	4,980	...
		Native Doctor - - - -	...	...	...	4,410
		Compounder and Dresser - - -	468	500	7,020	7,332
		Clerks and Servants - - - -	...	...		
		Diet of Patients - - - -	...	...	200	425
		Cost of Country Medicines - - -	...	...	...	3
		Cost of Medical Stores - - -	...	...	450	1,001
		Travelling Allowances - - -	...	...	...	39
		Service Postage Stamps - - -	...	...	300	12
		Contingencies and Miscellaneous - -	50	...	1,120	1,093
		Petty Construction and Repairs - -	...	...	500	206
			518	1,000	14,570	
		Lump alterations - -	+482		—570	
		Total Hospitals and Dispensaries—Local, Rs.	1,000	1,000	14,000	14,521

25.—POLITICAL.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS - - - -	1,100	6,500	1,600	12,179
ENTERTAINMENT OF ENVOYS AND CHIEFS - -	9,000	6,500	...	...
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	11,600	9,000	20,600	13,552
MISCELLANEOUS - - - -	6,300	6,000	7,800	5,935
TOTAL IMPERIAL -	28,000	28,000	30,000	31,666
PROVINCIAL.				
MISCELLANEOUS - - - -	...	...	...	447
Total 25, Political, Rupees -	28,000	28,000	30,000	32,113

EXPENDITURE—*continued.*

25.—POLITICAL—*continued.*

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Durbar Presents and Allowances to Vakeels, &c.				
Chittagong Hill Tracts - - -	...	...	5,000	5,180
Rajshahye Commissioner - - -	700	1,000	1,000	49
Cuttack Tributary Mehals - -	200	200	200	...
Darjeeling - - - -	...	...	80	...
Presidency Payments - - -	10,100	7,200	13,720	7,723
Sumptuary Allowance to the Vakeel of the Sikkim Rajah - - - -	600	600	600	600
Total Durbar Presents and Allowances to Vakeels, &c., Rupees - - -	11,600	9,000	20,600	13,552
Miscellaneous.				
Sumptuary Expenditure for a Bhootan Agent and followers to receive the Subsidy for the Bhootan Government - - - -	...	...	1,500	1,456
Diet to Hill Tribes - - -	120	100	200	...
Purchase of Service Stamps - - -	100	...	100	...
Demarcation of Nepaul Boundary - -	200	400	200	394
Miscellaneous - - - -	5,880	5,500	5,800	4,085
Total Miscellaneous, Rupees -	6,300	6,000	7,800	5,935

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
ARCHÆOLOGICAL DEPARTMENT - - -	6,000	6,000	6,000	6,200
PROVINCIAL.				
PROVINCIAL MUSEUMS - - - -	20,000	14,000	14,000	15,297
DONATIONS TO SCIENTIFIC SOCIETIES - - -	8,650	8,000	8,400	8,000
MODEL FARMS - - - - -	12,000	10,000	10,000	...
CINCHONA PLANTATIONS - - - -	1,25,980	1,26,000	1,26,000	1,60,303
PUBLIC EXHIBITIONS AND FAIRS—PROVINCIAL -	27,550	40,000	2,550	60,051
GOVERNMENT BULL AND STALLION CHARGES -	2,000	2,000	2,400	2,991
BOTANICAL AND OTHER PUBLIC GARDENS - -	99,900	1,01,000	1,01,210	1,06,489
EMIGRATION - - - - -	23,250	23,000	23,242	23,114
CENSUS - - - - -	19,890	2,000	18,000	2,551
REGISTRATION OF RAILWAY TRAFFIC - -	1,000	1,000	1,110	1,188
Do. RIVER-BORNE TRAFFIC - -	17,680	17,000	17,140	16,817
PROVINCIAL STATISTICS - - - -	100	...	...	128
EXAMINATIONS—PROVINCIAL - - -	600	500	500	433
MISCELLANEOUS - - - - -	500	1,500	448	201
REFUNDS - - - - -	100	...	...	122
AGRICULTURAL DEPARTMENT - - - -	19,800	5,000	...	...
VETERINARY COLLEGE - - - -	25,000	...	...	...
TOTAL PROVINCIAL -	4,04,000	3,51,000	3,25,000	3,97,685
LOCAL.				
INLAND LABOUR TRANSPORT - - -	27,900	27,000	51,900	43,965
REFUNDS - - - - -	100	...	100	204
TOTAL LOCAL -	28,000	27,000	52,000	44,169
Total 26, Scientific and other Minor Departments, Rupees - -	4,38,000	3,84,000	3,83,000	4,48,054

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Provincial Museums.	Rs.	Rs.	Rs.	Rs.
ECONOMIC MUSEUM.				
Salaries	3,000	3,000	3,000	3,000
Establishment	4,140	4,140	4,140	4,063
Temporary Establishment	...	...	...	116
	7,140	7,140	7,140	7,179
Contingent Charges.				
Collection of Specimens, &c.	2,000	2,000	2,000	2,000
Office and Ground Rent	3,930	3,930	3,930	5,304
Service Postage Stamps	75	50	75	10
Office Expenses and Miscellaneous	855	880	855	804
	6,860	6,860	6,860	8,118
Total Economic Museums, Rupees	14,000	14,000	14,000	15,297
Exhibition of trade specimens	6,000	...	...	...
Total Provincial Museums, Rs.	20,000	14,000	14,000	15,297
Donations to Scientific Societies, &c.				
Agri-Horticultural Society	2,650	2,000	2,400	2,000
Asiatic Society.				
Allowance for standard and useful Oriental Works	6,000	6,000	6,000	6,000
Total Donations to Scientific Societies, &c., Rupees	8,650	8,000	8,400	8,000
Model Farms.				
Experimental Farms and Training Schools	10,000	10,000		
Purchase of seeds	2,000	...		
	12,000	10,000		
Cinchona Plantations.				
Plantation Account. *Salaries.*				
Numbers 1884-85: 1; 1885-86: 1 — Head Gardener (including Pony Allowance)	7,560	22,000	7,560	20,264
Numbers 1884-85: 1; 1885-86: 1 — Second Gardener	3,780		3,780	
Numbers 1884-85: 4; 1885-86: 4 — Assistant Gardeners	10,320		10,320	
Numbers 1884-85: 1; 1885-86: 1 — European Assistant	2,400		2,400	
	24,060	22,000	24,060	20,264
Establishment.				
Native Establishment for Plantations	61,520	5,000	61,520	4,602
Temporary Establishment	...	47,000		46,813
Contingent Charges.				
Freight on Cinchona bark sent to England	...	2,000	...	2,453
House Rent for Superintendent at Darjeeling	2,025	...	2,025	...
Freight on Stores	...	50	...	76
Office Expenses and Miscellaneous	10,000	6,000	10,000	6,329
Charges for Europe Stores	...	4,000	...	5,061
	12,025	12,050	12,025	13,919
Postage Charges.				
Service Postage Stamps	200	350	200	165
Total Plantation Account	97,805	86,400	97,805	85,763
Manufacturing Account. *Salaries.*				
Numbers 1884-85: 1; 1885-86: 1 — Quinologist	3,600	2,200	3,600	2,339
Carried over	3,600 / 97,805	2,200 / 86,400	3,600 / 97,805	2,339 / 85,763

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Cinchona Plantations—*continued.*	97,805	86,400	97,805	85,763
Manufacturing Account—continued.				
Brought forward -	3,600	2,200	3,600	2,339
Establishment.				
Native Establishment for the Quinologist -	3,700	...	3,700	...
Contingent Charges.				
Laboratory and Manufacturing Charges -	20,000	35,000	20,000	70,037
Miscellaneous - - -	500	2,000	500	1,804
Cost of Medical Stores - - -	...	...	...	8
	20,500	37,000	20,500	71,849
Travelling Expenses.				
Travelling Allowances - - -	300	200	300	152
Postage Charges.				
Purchase of Service Postage Stamps -	200	200	200	200
Total Manufacturing account -	28,300	39,600	28,300	74,540
	1,26,105	...	1,26,105	
DEDUCT—for rounding - -	125	...	105	
Total Cinchona Plantations, Rupees -	1,25,980	1,26,000	1,26,000	1,60,303
Public Exhibitions and Fairs—Provincial.				
Calcutta International Exhibition - -	...	37,000	...	
Bombay - - - - -	20,000	...	...	
Local Exhibition - - - -	5,000	...	...	
Donation to Chota Nagpore Fair - -	250		250	60,051
Ditto Chaybassa do. - -	200		200	
Ditto Titalya do. - -	250	3,000	250	
Ditto Julpesh do. - -	100		100	
Ditto Sonepore do. - -	1,750		1,750	
Total Public Exhibitions and Fairs, Rupees -	27,550	40,000	2,550	60,051

Numbers. 1884-85.	Numbers. 1885-86.	**Botanical and other Public Gardens.**				
		Salaries.				
1	1	Superintendent - - -	19,200	13,200	19,200	18,710
1	1	Curator - - -	3,240		3,120	
1	1	Botanical Collector - -	2,400	9,800	2,400	9,542
1	1	Botanist for Herbarium - -	5,400		5,400	
1	1	Assistant Gardener - -	1,800		1,800	
			32,040	23,000	31,920	28,252
		Establishment.				
1	1	Native Overseer - - -	960		960	
		Native Establishment - -	13,987	18,400	13,987	18,397
		Temporary Establishment - -	3,500		3,500	
			18,447	18,400	18,447	18,397
		Carried over -	50,487	41,400	50,367	46,649

EXPENDITURE—*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Botanical and other Public Gardens—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward -	50,487	41,400	50,367	46,649
Contingent Charges.				
Office Expenses and Miscellaneous - -	2,750	3,000	2,750	4,314
Charges for the collection and distribution of Seeds	2,750	9,100	2,750	9,074
Manure - - - -	1,200	...	1,200	...
Garden Improvements - - -	1,000	6,500	1,000	8,650
Repair of Roads - - -	3,250	...	3,250	...
Maintaining Steam Pump for Garden Tanks -	1,830	...	1,832	...
Expenses for the Herbarium - -	2,650	6,200	2,650	2,021
Library Charges - - -	1,500	2,000	1,500	2,008
Cost of Medical Stores - - -	...	100	...	49
Purchase of Service Stamps - -	253	200	253	151
Travelling Allowances - - -	2,200	...	2,200	185
Stores from England - - -	...	1,000	...	1,411
Freight on Europe Stores - -	...	20	...	20
Petty Construction and Repairs - -	...	180	...	285
	19,383	28,300	19,385	28,168
	69,870	69,700	69,752	74,817
Grants to Public Gardens.				
Grant to Zoological Gardens - -	20,000	21,700	20,000	21,200
Grant to Public Garden, Monghyr - -	300	300	300	300
Grant to Birch Hill Park at Darjeeling -	1,250	1,000	2,750	1,692
	21,550	23,000	23,050	23,192
BOTANICAL GARDEN AT DARJEELING. *Establishment.*				
Head Gardener and Plant Collectors -	3,000	2,400	3,000	2,400
Gardeners and Coolies - - -	3,000	5,000	3,000	6,080
Blacksmiths and Carpenters - -	480	...	480	...
	6,480	7,400	6,480	8,480
Contingent Charges.				
Purchase and carriage of Plants and Seeds -	500	900	500	...
Frames, &c. - - - -	600	...	600	...
Tools and other Contingencies - -	900	...	900	...
	2,000	900	2,000	...
	8,480	8,300	8,480	8,480
	99,900	...	1,01,282	
DEDUCT—for rounding -	...	...	72	
Total Botanical and other Public Gardens, Rupees -	99,900	1,01,000	1,01,210	1,06,489

Numbers. 1884-85.	Numbers. 1885-86.	Emigration. Charges under Act VII of 1871.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
		Salaries.				
1	1	Protector of Emigrants, ⅜ths salary -	9,504	13,000	9,504	12,804
1	1	Personal Assistant, ⅜ths salary -	2,880	3,000	2,880	2,880
1	1	Medical Inspector - - -	3,600	...	3,600	
			15,984	16,000	15,984	15,684
		Establishment.				
23	23	Establishment, ⅜ths charges - -	5,248	4,950	5,242	5,740
		Contingent Charges.				
		Travelling Allowance - - -	250	250	250	433
		House Rent - - - -	1,008	1,000	1,008	924
		Office Expenses and Miscellaneous - -	660	700	658	259
		Postage Charges.				
		Purchase of Service Postage Stamps -	100	100	100	74
		Total Emigration, Rupees -	23,250	23,000	23,242	23,114

EXPENDITURE —*continued.*

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85	Budget Estimate, 1884-85.	Accounts, 1883-84.
Registration of River-borne Traffic.	Rs.	Rs.	Rs.	Rs.
Establishment - - - -	16,092	15,000	15,270	15,266
Boat Establishment - - - -				
Contingencies - - - -	708	1,000	740	699
Petty Construction and Repairs- - -	850	958	1,100	810
Office and Ground rent - - -	30	30	30	42
Service Postage Stamps - - -	...	12	...	...
Total Registration, &c., Rupees -	17,680	17,000	17,140	16,817
LOCAL. **Inland Labour Transport.**				
Proportion of cost of Establishment in Controlling and Account Offices - - -	287	...	640	...
Personal Assistant - - - -	1,920	1,920	1,920	1,920
Superintendents - - - -	14,976	15,000	21,576	20,718
Medical Inspectors - - - -				
Inspector of Labourers - - -	...	...	1,200	365
Clerks - - - - -	4,418	4,500	13,502	12,712
Servants - - - - -				
Travelling Allowances - - -	400	280	1,300	492
Office Rent - - - -	2,562	640	2,559	616
Service Postage Stamps - - -	150	160	1,527	1,037
Fees for Medical Examiner - - -	1,400	1,000	1,600	1,442
Contingencies and Miscellaneous - -	1,992	2,500	4,972	3,566
Petty Construction and Repairs - -	330	1,000	1,280	1,097
	28,435	27,000	52,076	
Lump alteration - -	—535	...	—176	
Total Inland Labour Transport, Rupees -	27,900	27,000	51,900	43,965

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS -	10,47,000	10,35,000	10,31,000	10,44,019
Total 27, Territorial & Political Pensions, Rs.	10,47,000	10,35,000	10,31,000	10,44,019

DETAILS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL. **Territorial and Political Pensions.**	Rs.	Rs.	Rs.	Rs.
Stipends and Allowances of the Nizamut.				
Nawab Alikudr Said Hussain Ali Mirza Bahadoor -	2,30,000		1,80,000	
16 Brothers of ditto -	1,55,000		1,90,000	
Nawab Shahoon Nissa Begum - -	36,000		36,000	
Raisoon Nissa Begum (widow of Hamayoon Jah) -	99,822		99,822	
Nawab Azim Ali Khan, eldest son of the late Nawab Assadulah Khan - - -	56,320		56,320	
Nawab Jhumshe Jehan Begum, first Consort of the Nawab Nazim - - -	45,888	8,55,000	45,888	6,59,585
Nawab Moolkzamaneah Begum, second Consort of the Nawab Nazim - - -	44,800		44,800	
Said Zynool Abdeen, son of Nawab Sufdar Ali Khan	15,924		17,204	
Sultan Gaiteeara Begum and her daughter -	13,440		13,440	
Said Mozuffer Ali, son of the late Syud Ameer Ali -	10,112		10,112	
Stipends not exceeding Rs. 5,000 per annum -	1,47,661		1,46,490	2,08,229
Carried over -	8,54,967	8,55,000	8,40,076	8,67,814

EXPENDITURE—*continued.*

27.—TERRITORIAL AND POLITICAL PENSIONS, &c.—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL—continued.				
Territorial and Political Pensions—*continued.*				
Stipends and Allowances of the Nizamut—continued.				
Brought forward -	8,54,967	8,55,000	8,40,076	8,67,814
Allowance to Moorshedabad Municipality for City Conservancy - - - -	3,600	3,600	3,600	3,600
Marriage Grants - - - -	42,000	29,400	42,000	25,150
	9,00,567	8,88,000	8,85,676	8,96,564
Rajmehal Family - - - -	20,090		20,090	
Said Ashgar Ally and Ahmed Ally (Minors) -	17,340		17,340	
Chitpoor and Purneah Families - - -	9,126		9,126	
Pensions not exceeding Rs. 5,000 per annum -	32,709		33,551	
	79,265		80,107	
Other Pensions.				
		1,47,000		1,47,455
Rajah Sreeput Sing, son of late Raja Moheeput Sing	17,000		17,000	
Sikkim Rajah - - - -	12,000		12,000	
Unno Chutter Charges (paid in Cuttack) - -	6,599		6,599	
Allowance of Khurda Raja - - -	25,600		25,600	
	61,199		61,199	
Pensions not exceeding Rs. 5,000 per annum -	5,065		3,933	
	66,264		65,132	
	10,46,096		10,30,915	
Add for rounding -	904		85	
Total Territorial and Political Pensions, Rs. -	10,47,000	10,35,000	10,31,000	10,44,019

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Allowances . . - -	40,000	40,000	...	...
Total 28, Civil Furlough and Allowances - . .	40,000	40,000	...	...

EXPENDITURE—*continued.*

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	12,33,800	11,75,000	11,86,466	10,80,240
COMPASSIONATE ALLOWANCES - -	46,200	22,000	46,534	18,220
GRATUITIES - - - -	35,000	41,000	35,000	41,625
TOTAL PROVINCIAL -	13,15,000	12,38,000	12,68,000	11,40,085
LOCAL.				
SUPERANNUATION AND RETIRED ALLOWANCES -	1,000	...	...	475
Total 29, Superannuation Allowances, &c., Rupees - - - - - -	13,16,000	12,38,000	12,68,000	11,40,560

DETAILS.

PROVINCIAL. Superannuation and Retired Allowances.	Budget Estimate, 1884-85.	Lapsed since the date of framing the Budget Estimate, 1884-85.*	Amount payable in 1885-86.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	1,24,442	15,017	1,09,425	23,739	1,33,164		
Revenue Survey -	12,479	2,559	9,920	4,000	13,920		
Opium - -	38,704	4,332	34,372	6,224	40,596		
Salt - -	17,928	159	17,769	...	17,769		
Stamps - -	2,906	116	2,790	...	2,790		
Excise - -	21,171	523	20,648	1,809	22,457		
Customs - -	1,22,214	4,744	1,17,470	1,638	1,19,108		
Assessed Taxes - -	1,016	...	1,016	...	1,016		
Registration - -	2,217	...	2,217	220	2,437		
Post Office - -	11,114	1,437	9,677	932	10,609		
Mint - - -	2,384	36	2,348	240	2,588		
General Administration -	1,47,609	7,166	1,40,443	16,524	1,56,967	11,75,000	10,80,240
Law and Justice -	2,62,070	26,855	2,35,215	25,769	2,60,984		
Police - -	1,82,113	11,566	1,70,547	24,640	1,95,187		
Education - -	49,307	2,250	47,057	13,753	60,810		
Medical - -	24,587	2,396	22,191	4,869	27,060		
Political - -	1,940	...	1,940	...	1,940		
Scientific and other Minor Departments - -	16,237	48	16,189	...	16,189		
Stationery and Printing -	4,103	...	4,103	112	4,215		
Miscellaneous - -	13,120	...	13,120	340	13,460		
Public Works Department -	1,58,805	19,147	1,39,658	20,876	1,60,534		
	12,16,466	98,351	11,18,115	1,45,685	12,63,800		
DEDUCT—Amount transferred to Assam -	30,000				30,000		
Total Superannuation, &c., Rupees -	11,86,466				12,33,800	11,75,000	10,80,240

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
STATIONERY PURCHASED FOR CENTRAL STORES—IMPERIAL -	6,00,000	5,50,000	4,00,000	4,82,453
PROVINCIAL.				
STATIONERY OFFICE AT THE PRESIDENCY - -	1,13,000	1,17,500	1,04,030	1,11,815
STATIONERY PURCHASED IN THE COUNTRY - -	82,000	82,000	84,000	79,558
GOVERNMENT PRESSES - - - -	3,08,000	3,00,000	2,70,500	2,90,141
PRINTING AT PRIVATE PRESSES - - -	2,000	2,500	2,470	5,629
STATIONERY SUPPLIED FROM CENTRAL STORES - -	5,25,000	5,50,000	5,25,000	4,39,906
REFUNDS - - - - -	1,000	1,000	1,000	795
TOTAL PROVINCIAL -	10,31,000	10,53,000	9,87,000	9,27,844
LOCAL.				
PRINTING AT PRIVATE PRESSES—LOCAL - - -	32,000	30,000	32,000	27,151
Total 30, Stationery and Printing, Rupees -	16,63,000	16,33,000	14,19,000	14,37,448

DETAILS.

Numbers. 1884-85.	Numbers. 1885-86.	*PROVINCIAL.* **Stationery Office at the Presidency.**	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
72	72	Clerks - - - -	37,030	39,000	36,620	35,115
41	41	Servants and others - -	3,420		3,410	
		Temporary Establishment - -	...	1,000	...	488
			40,450	40,000	40,030	35,603
		Contingencies.				
		One-third Freight on Europe Stores -	5,800	5,000	5,800	4,118
		Cost of landing Stationery Packages -	13,000	10,000	7,000	19,309
		Form Store Department - -	25,500	25,500	25,500	...
		Office Expenses and Miscellaneous -	22,000	30,000	18,500	47,639
		Office Rent - - - -	2,400	3,000	3,200	1,884
			68,700	73,500	60,000	72,950
		Postage Charges.				
		Service Postage Stamps - -	4,000	4,000	4,000	3,262
			1,13,150			
		DEDUCT—Probable Savings - -	150			
		Total Stationery Office, &c., Rupees -	1,13,000	1,17,500	1,04,030	1,11,815
		PROVINCIAL. **Stationery purchased in the Country.**				
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
		Land Revenue - - -	15,000	15,000	16,000	14,379
		Excise - - -	2,500	2,500	2,700	2,049
		Law and Justice—				
		Civil and Sessions Courts - -	33,500	33,500	34,000	32,858
		Criminal Courts - - -	8,000	8,000	8,000	7,650
		Courts of Small Causes - -	500	500	600	484
		Police - - - -	22,500	22,500	22,700	22,138
		Total Stationery purchased in the Country, Rupees - - -	82,000	82,000	84,000	79,558

EXPENDITURE—*continued.*

30.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
Government Presses.				
BENGAL SECRETARIAT PRESS.	Rs.	Rs.	Rs.	Rs.
Salary.				
Superintendent - - -	12,000	12,000	12,000	12,150
Establishment.				
Printers and Examiners - - -				
Readers and Copy-holders - -				33,123
Compositors and Distributors - -				
Pressmen - - - -	1,90,000	1,90,000	1,60,000	
Clerks, Servants and others - -				24,039
Overtime of the Establishment - -				30,614
Piece-hand Establishment - -				75,449
	1,90,000	1,90,000	1,60,000	1,63,225
Supplies.				
Cost of Materials and Stock - -	19,200	19,000	18,000	4,955
Contingent Charges.				
Service Postage Stamps - -	13,000	13,000	10,500	10,042
Contingencies - - -	12,000	12,000	10,000	13,044
Cost of Stores from England - -	...	...	...	13,163
One-fifth freight on Stores - -	...	...	...	1,146
	25,000	25,000	20,500	37,395
	2,46,200	2,46,000	2,10,500	2,17,725
PRESIDENCY JAIL PRESS.				
Establishment.				
Overseers, Readers, Instructors and Distributors - - - -	7,980	5,000	7,980	4,747
Engineer - - - -	360		360	
Clerks - - - -	720	4,000	720	3,981
Servants - - - -	348		348	
Overtime of the Establishment - -	4,592	4,000	4,592	4,131
	14,000	13,000	14,000	12,859
Contingent Charges.				
Block and Plant - - -	10,000	1,000	10,000	385
Purchase of Type, &c. - - -	...	...	...	4,334
Miscellaneous - - - -	12,000	19,000	12,000	16,749
Cost of Europe Stores - - -	...	...	...	13,514
	22,000	20,000	22,000	34,982
	36,000	33,000	36,000	47,841
GOVERNMENT PUBLICATIONS.				
Uriya Gazette - - - -	5,000	5,000	3,000	3,774
Customs Publications - - -	20,800	16,000	21,000	20,801
	25,800	21,000	24,000	24,575
Total Government Presses, Rupees -	3,08,000	3,00,000	2,70,500	2,90,141
LOCAL.				
Printing at Private Presses—Local.				
District Road Fund - - - -	31,000	29,000	30,500	26,919
Do. Road Account - - -	500	500	500	218
Zamindary Dâk Fund - - -	500	500	900	14
Inland Labour Transport Fund - - -	...	...	100	...
Total Printing at Private Presses—Local, Rupees - - - -	32,000	30,000	32,000	27,151

EXPENDITURE—*continued.*

31.—MISCELLANEOUS.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR REMITTANCE OF TREASURE	58,000	58,000	50,000	43,652
MISCELLANEOUS REFUNDS	4,000	4,000	4,000	4,502
TOTAL IMPERIAL	62,000	62,000	54,000	48,154
PROVINCIAL.				
ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY	500	300	300	...
TRAVELLING ALLOWANCES TO COVENANTED AND UNCOVENANTED OFFICERS ATTENDING EXAMINATIONS	2,000	1,000	3,000	1,175
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, AND ALLOWANCE TO LANGUAGE EXAMINATION COMMITTEE	12,000	12,000	12,000	13,498
COST OF BOOKS AND PUBLICATIONS	5,200	4,500	4,600	3,850
DONATIONS FOR CHARITABLE PURPOSES	60,000	58,000	58,000	58,178
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS	3,300	3,500	4,300	3,335
REWARDS FOR DESTRUCTION OF WILD ANIMALS	30,000	30,000	27,000	27,027
PETTY ESTABLISHMENTS	21,500	20,000	22,000	17,369
SPECIAL COMMISSIONS OF ENQUIRY	10,000	35,000	2,000	42,280
RENTS, RATES, AND TAXES	1,63,000	1,62,000	1,62,000	1,74,848
MISCELLANEOUS AND UNFORESEEN CHARGES	5,000	21,000	10,800	9,324
MISCELLANEOUS REFUNDS	20,000	21,700	38,000	18,934
EXTRAORDINARY ITEMS	2,500	5,000	...	811
TOTAL PROVINCIAL	3,35,000	3,74,000	3,44,000	3,70,629
LOCAL.				
PETTY ESTABLISHMENTS—LOCAL—				
District Road Fund	21,000	21,000	17,000	15,353
District Road Account	1,000	1,000	1,000	698
	22,000	22,000	18,000	16,051
MISCELLANEOUS AND UNFORESEEN CHARGES—LOCAL	11,000	10,000	7,000	16,397
TOTAL LOCAL	33,000	32,000	25,000	32,448
Total 31, Miscellaneous, Rupees	4,30,000	4,68,000	4,23,000	4,51,231

32.—FAMINE RELIEF.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF CHARGES	...	...	...	12,759
PROVINCIAL.				
FAMINE RELIEF CHARGES	...	50,000	...	...
Total 32, Famine Relief, Rs.	...	50,000	...	12,759

39.—CHARGES IN RESPECT OF CAPITAL:—INTEREST ON DEBT.

	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS	19,02,000	17,26,000	18,70,000	15,93,832
IRRIGATION	22,67,000	22,15,000	22,25,000	21,60,758
Total 39, Charges in respect of Capital—Interest on Debt, &c., Rupees,	41,69,000	39,41,000	40,95,000	37,54,590

EXPENDITURE—*continued.*

46.—CIVIL BUILDINGS, ROADS, AND SERVICES.

PROVINCIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS - - -	36,000	1,02,700	51,000	1,34,983
DITTO DITTO REFUNDS - -	10,000	10,300	8,000	8,729
Total Provincial, Rupees -	46,000	1,13,000	59,000	1,43,712
LOCAL.				
IN CHARGE OF CIVIL OFFICERS—				
District Road Fund - - -	42,18,000	37,67,000	40,00,000	35,84,844
Ditto Account - - -	64,000		55,000	59,755
Total—Local, Rupees -	42,82,000	37,67,000	40,55,000	36,44,599
Total 46, Civil Buildings, Roads, and Services, Rupees - - - -	43,28,000	38,80,000	41,14,000	37,88,311

49.—EXCHANGE ON TRANSACTIONS WITH LONDON.

IMPERIAL.	Budget Estimate, 1885-86.	Revised Estimate, 1884-85.	Budget Estimate, 1884-85.	Accounts, 1883-84.
	Rs.	Rs.	Rs.	Rs.
EXCHANGE ON TRANSACTIONS WITH LONDON -	1,000	1,000	1,000	45,197
DEDUCT—CREDIT ADJUSTMENTS - -	80,000	80,000	90,000	80,194
Total 49, Exchange, &c., Rupees -	—79,000	—79,000	—89,000	—34,997